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ABSTRACT

The material in this handbook has been designed for continuous reference and use by administrators and school board members in formulating sound school budgets. Statements of practices and policy express the general situation and simply provide a starting point. Practical applications in union free, central, and city school districts in cities of less than 125,000 are emphasized. Although the approach has been to the formulation of the annual budget, the principles outlined can be adapted to a "long-term" budget. The subject matter covers (1) general considerations in school budgeting, (2) compilation of a budget, (3) the school budget calendar, (4) the formal proposed budget document, (5) the "popularized" budget, (6) evaluative criteria and helpful suggestions, (7) program budgeting, and (8) the budget in operation. Appendixes contain decentralized budgeting worksheets, cooperative budgeting worksheets, and a formal budget document. (Author/JF)

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BUDGET (NO.3)

SCHOOL BUSINESS MANAGEMENT HANDBOOKS

Titles in This Series*

1 . . . . RESPONSIBILITY

2 . . . . INSURANCE

3 . . . . BUDGET

4 . . . . ACCOUNTING AND REPORTING

5 . . . . PURCHASES AND STORES

6 . . . . TRANSPORTATION

7 . . . . OPERATION AND MAINTENANCE

8 . . . . SCHOOL LUNCH

9 . . . . INCOME (Unpublished)

10 . . . . PERSONNEL

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THE STATE EDUCATION DEPARTMENT - ALBANY - N. Y.

EA 004 491

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FOREWORD

In 1953, the Bureau of Field Financial Services (now the Division of Educational Management Services) undertook the development of a series of handbooks which it hoped would represent current best practices in school business administration. The success of this venture is attested to by the fact that requests for these documents were received from every state in the Union, from many colleges and universities, and from some foreign countries.

In the original project, approximately 300 school people contributed to the preparation of the nine handbooks. With the passage of time and changes required in accounting procedures as used by public schools, it is evident that the handbooks have become outdated in many respects. This Budget Handbook is the fourth in the series to be revised and updated. It is hoped that it will now prove to be an even more valuable guide to school officials in discharging their budget responsibilities efficiently and effectively.

The revision of this handbook has been undertaken by Richard C. Debus, Supervisor of School Business Management, under the direction of Philip J. Moore and Robert E. Wilson, chiefs of the Bureaus of Special and General Educational Management Services, respectively.

A. Buell Arnold, Director
Division of Educational
Management Services

BUDGET

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INTRODUCTION

While the importance of the annual school budget has been increasing steadily over the years, it remains one of the most neglected tools in administrative planning and in public relations. Even though rising costs - increasing enrollment - new programs to meet the specific needs of children, have shown the need for a comprehensive, considered approach to the total budget function and have dictated that the taxpayer be kept well informed, many district administrators and boards of education have failed to keep pace with these demands. The budget can no longer be viewed as a mere listing of probable expenditures and estimated receipts. Instead, it is seen -

a Indicating the purposes of the educational program in terms of dollar costs

b Protecting the continuance of this educational program for a specific period of time

c Providing information on the activities for which public funds are being expended

d Indicating where and when changes in the current operation must be made to realize specific objectives

e Serving as a means of financial control

f Providing the board of education with the authority to make expenditures within a pattern established by the predetermined educational program

g Serving as a basis for determining the amount of revenue which must be obtained from local taxation

h Providing the base from which to build long-range projections of the effects of the program as adopted

i Serving as the single vehicle that brings the proposed school program to the public in its entirety.

This view of the budget complicates the development process. It raises many problems which must be met and resolved. Educational aims and objectives must be translated into types and numbers of personnel, supplies, equipment, and facilities that will be required; enrollments must be projected accurately; inflationary trends and threats of recessions and shortages anticipated; the growing feeling of "tax consciousness" at the local level must be placed in its proper perspective; the impact of federal aid must be assessed; the desires of the community need be understood.

There is always the pressing issue, too, of getting the greatest educational return from every local, state and federal tax dollar. The experienced and inexperienced administrators and board members can use help in meeting these difficulties.

Effective administration now realizes that a good budget cannot be prepared during the few days and nights immediately preceding the legal date for presentation to the public, nor can it simply be prepared in list form and made available. It requires time and study to adequately understand a good educational program and to express it in terms of its financial requirements. The problems inherent in good budgeting will vary from district to district, depending on size, involvement of staff, interest of the community, and the understanding of the board of education. It has been shown that the number and intensity of the problems decrease as the staff and community are infused with the importance of the budget and understand its implications.

It is with these thoughts in mind that this handbook has been developed. It is designed for continuous reference and use by the administrator and board member in the formulation of sound school budgets; it should not be read once and put away. The neophyte will find it an indispensable item in his "kit of tools," and the seasoned veteran, by virtue of his experience and familiarity with the budgetary process, will be able to use it not only as a ready reminder, but also as a guide to further advances in budget preparation and publicity.

In the preparation of this document, it has not been the intent to say everything that can be said on the subject. The citations of laws and statements of practices and policy are not meant to cover every contingency that may arise, but rather to express the general situation and to provide a starting point. The emphasis has been given to practical application in union free, central, and city school districts in cities of less than 125,000 inhabitants. Although the approach has been to the formulation of the annual budget, the principles outlined can, and should be, adapted to the promulgation of a projected "long-term" budget.

Richard C. Debus

Albany, New York

December 1968

CHAPTER I

GENERAL CONSIDERATIONS IN SCHOOL BUDGETING

> "No aspect of financial management is any more important than the budget. It is a fundamental responsibility of management. It is the means through which good management can achieve the most results with the resources that can be made available. The budget potentially is the most useful tool management possesses; yet too often budget making is reduced to a simple routine. The budget document is confused with the budget."[1]

In many school districts, the potentialities for improving the educational program through the budget are not being fully realized. Administrators have been slow to see how the staff and local citizenry can be involved in a thorough study of educational aims and objectives through the medium of the budget; how the compilation of financial data can give insight as to the integration existing among various phases of the school program; how needed changes can be instituted on a well-coordinated basis by anticipating the requirements in terms of a budgeting problem or how the budget may be employed to explain some of the more complex issues of educational need in terms of everyday situations that are familiar to the general public.

Neither the budget document nor the budgetary process is an end in and of itself. Both, however, are important in reflecting to the community the stewardship that is being exercised with respect to the public schools and in fostering understanding of the purposes and objectives of the program being carried on.

> ". . . Budgetary procedure should be such that the resulting budget expresses the amount the community is willing to spend in the light of the kind of educational program it wishes to buy."[2]

Basic to the development of a sound financial budget for educational purposes are the processes by which the data can be compiled, the statutory requirements, inclusions and limitations that prevail, the component parts of the total document and the ways in which the public can be involved and advised regarding its contents. Those responsible for the preparation of the school budget at the local level should be familiar with these considerations as the first step in their work.

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[1] Burke, Arvid J., FINANCING PUBLIC EDUCATION IN THE UNITED STATES. New York: Harper & Brothers. 1951. p. 429

[2] Mort, Paul R., and Reusser, Walter C., PUBLIC SCHOOL FINANCE. New York: McGraw-Hill. 1951. p. 160

The Legal Necessity for Budgets

A. Responsibility of Board of Education to Prepare Budgets

1. Union free school districts[1]

"It shall be the duty of the board of education of each district to present at the annual meeting a detailed statement in writing of the amount of money which will be required for the ensuing year for school purposes, exclusive of the public moneys, specifying the several purposes and the amount for each . . ." (Education Law, Sec. 1716)

2. Central school districts

". . . Except as provided in this article, all provisions of this chapter or of any general law relating to or affecting union free school districts shall apply to central districts organized as herein provided." (Education Law, Sec. 1804, subd. 1)

". . . The corporate existence of any city school district the territory of which is enlarged by the formation of a central school district pursuant to this article shall continue and such central school district shall be and shall be designated as a city school district and shall be subject to the provisions of article fifty-one of this chapter and to those provisions of this article which are not inconsistent with the provisions of article fifty-one." (Education Law, Sec. 1804, subd.1)

3. City school districts in cities of less than 125,000 population

"The board of education annually shall prepare or cause to be prepared a tentative budget of the school district for the ensuing fiscal year . . . .

"Such tentative budget shall be in such form as the commissioner of education shall prescribe and shall show the following:

"a. A detailed statement of the several amounts recommended as necessary to be appropriated for conducting the business of the school district and for other purposes contemplated by this chapter and otherwise by law for the ensuing fiscal year.

"b. A statement of the amount required for payment of interest on and amortization of or redemption of indebtedness of the school district during the ensuing fiscal year.

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[1] Excepting those whose boundaries are coterminous with village boundaries.

"c. A statement of the amount recommended as necessary to be appropriated for the payment of judgments against the school district payable during the ensuing fiscal year.

"d. A statement of the amount estimated to provide for a reserve for uncollected taxes.

"e. A statement of the estimated gross revenue to be received by the school district during the ensuing fiscal year other than the proceeds of the tax on real estate levied for such fiscal year. Such statement shall be classified in such manner as to show receipts by funds and sources of revenue.

"f. A statement of the estimated receipts from (1) the collection of unpaid school taxes, including interest and penalties thereon and (2) the sale of tax liens or of property for such unpaid taxes by the city or county; . . .

"g. A statement of the estimated cash balance available for expenditures of the ensuing fiscal year, after deducting commitments estimated to be outstanding at the close of the current fiscal year . . .

"h. A statement of the amounts, if any, recommended to be appropriated from any reserve fund established pursuant to law, showing the purpose of each such appropriation . . .

"i. A statement of the amount of taxes to be levied on real estate . . . "The board of education may include in the tentative budget an amount recommended as necessary to be appropriated for contingent purposes, . . . (subject to the limitations in amount as stated)

"A supplemental statement shall be included . . . which shall set forth the following information as of a specified date, which shall not be more than forty-five days prior to the filing of the tentative budget . . .

> "a. For each reserve fund . . . , the amount therein and the purpose for which established.
>
> "b. The bonded or other indebtedness of the school district, showing the indebtedness authorized and unissued.

> "The tentative budget shall include any other matter which the board of education shall deem necessary." (Education Law, Sec. 2516)

* * * * * *

Legal Processes Involved in Adopting Budgets

A. Notices of Annual Meetings

1. Union free[1] and central school districts

"The clerk of each union free school district shall give notice of the time and place of the annual meeting and the notice required by section seventeen hundred sixteen of this chapter by publishing a notice once in each week within the four weeks next preceding such district meeting, the first publication to be at least twenty-five days before said meeting, in two newspapers if there shall be two, or in one newspaper if there shall be but one, having general circulation within such district. But if no newspaper shall then have general circulation therein, the said notice shall be posted in at least twenty of the most public places in said district twenty-five days before the time of such meeting.

"Such notice shall also state . . ." (Education Law, Sec. 2004)

2. City school districts in cities of less than 125,000 population

Such districts do not have annual meetings at which the qualified voters vote on the proposed budget. They do, however, have an annual hearing at which any person may be heard.

"Upon completion and filing of the tentative budget . . . , and before the adoption thereof . . . , the board of education shall hold a public hearing on such tentative budget. Such board shall cause a notice to be published stating the time, place and purpose of the public hearing and that copies of the tentative budget are available to any interested person at the office of the clerk of the board of education during business hours. Such notice shall be published at least once in a newspaper, or two newspapers, if there be two, having a general circulation in such city school district. At least twenty days shall elapse between the first publication of such notice and the date specified for the hearing. . . ." (Education Law, Sec. 2517)

B. Availability of Proposed Budgets

1. Union free[1] and central school districts

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[1] Excepting those whose boundaries are coterminous with village boundaries.

"Such statement (of necessary revenues and proposed expenditures) shall be completed at least seven days before the annual or special meeting at which it is to be presented and copies thereof shall be prepared and made available, upon request, to taxpayers within the district during the period of seven days immediately preceding such meeting and at such meeting. The board shall also as a part of the notice . . . (of the meeting) . . . give notice that a copy of such statement may be obtained by any taxpayer in the district at each school house in the district in which school is maintained during certain designated hours on each day other than a Saturday, Sunday, or holiday during the seven days immediately preceding such meeting." (Education Law, Sec. 1716, subd. 2)

2. City school districts in cities of less than 125,000 population

". . . Such board of education shall cause to be printed or otherwise reproduced at least one hundred copies of such tentative budget. The tentative budget, together with the copies thereof shall be filed with the clerk of such board at least forty-five days prior to the beginning of such ensuing fiscal year." (Education Law, Sec. 2516, subd. 1)

C. Adoption of the Regular Budget

1. Union free[1] and central school districts

"After the presentation of the statement or estimate required . . ., a vote shall be taken upon the appropriation of the necessary funds to meet the estimated expenditures, except where the vote . . ., shall be held on the Wednesday next following the day on which the annual meeting of the district is held or separately on the same day as the annual meeting is held.

"Except where the meeting is being held in separate election districts established pursuant to section two thousand seventeen of this chapter, or except . . ., takes place on the Wednesday next following the day on which the annual meeting of the district is held or separately on the same day as the annual meeting . . ., a majority of the qualified voters present and voting by a hand or voice vote, may determine to take up the question of voting the necessary funds to meet the estimated expenditures for a specific item separately, and the qualified voters present and voting may increase the amount of any estimated expenditures or reduce the same, except for teachers' salaries, and the ordinary contingent expenses of the schools.

"In all propositions arising at said district meetings, involving the expenditure of money, or authorizing the levy of taxes, the vote thereon shall be by ballot, or ascertained by taking and recording the ayes and noes of such qualified voters attending and voting at such district meetings." (Education Law, Sec. 2022)

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[1] Excepting those whose boundaries are coterminous with village boundaries.

2. City school districts in cities of less than 125,000 population.

"On or before the close of the current fiscal year, the board of education, by resolution, shall adopt the tentative budget as changed, altered and revised, as the budget of the school district for the ensuing fiscal year. The budget as adopted shall be entered in the minutes of the board.

"Within ten days after adoption . . . a notice . . . (shall) . . . be published setting forth all changes, alterations and revisions made in the tentative budget by the board of education prior to adoption of such tentative budget as the budget for a fiscal year. Such notice shall be published at least once in a newspaper, or two newspapers, if there be two, having a general circulation in the city school distrct." (Education Law, Sec. 2519, subd. 1, 2)

D. Levying of a Tax

1. Union free,[1] central and city school districts in cities of less than 125,000 population.

"Immediately after a tax shall have been voted by a district meeting for a purpose arising during the current school year, the school authorities shall levy it,make out the school tax roll therefor and annex thereto a warrant for its collection. Where a tax is voted at an annual school meeting for school purposes during the following school year, the school authorities shall prepare the school tax roll therefor and, on or before September 1 annex thereto a warrant for its collection. They may at the same time levy two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one school tax roll and one warrant for the collection of all such taxes. They shall prefix to the school tax roll a heading showing for what purpose the different items of the tax are levied unless the tax is raised to meet the appropriations of the annual budget, in which event the tax roll shall show such information.

"In city school districts upon adoption of the budget and the completion of the necessary assessment rolls for the city, town or county, as the case may be, the school authorities shall prepare or cause to be prepared a school tax roll for the tax required to be levied as stated in such budget. Such authorities shall, not later than ninety days after the beginning of the fiscal year, confirm such school tax roll and annex thereto a warrant for the collection of such tax. Except as otherwise provided in section thirteen hundred twenty-six of this chapter,[2] the collecting officer shall be required to return such warrant within ninety days after the date of such confirmation." (Real Property Law, Sec. 1306, subd. 1, 2

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[1] Excepting those whose boundaries are coterminous with village boundaries.

[2] Pertains to cities collecting taxes on installment basis.

E. Levying of a Tax for Certain Purposes Without a Vote

1. Union free[1] and central school districts

"If the qualified voters shall neglect or refuse to vote the sum estimated to be necessary for teachers' salaries, after applying thereto the public school moneys, and other moneys received or to be received for that purpose, or if they shall neglect or refuse to vote the sum estimated necessary for ordinary contingent expenses, the sole trustee, board of trustees or board of education may levy a tax for the same, in like manner as if the same had been voted by the qualified voters." (Education Law, Sec. 2023)

2. City school districts in cities of less than 125,000 population

There is no vote by the people of the district on the proposed school budget in city school districts. The board of education adopts the budget and levies the tax on its own authority. However, the board must stay within the constitutional limits of its power to levy local taxes. (see page 17)

F. Supplemental Appropriations Within a Fiscal Year

1. Union free[1] and central school districts

". . . This section (dealing with the presentation of the budget at the annual meeting) shall not be construed to prevent the board from presenting such statement at a special meeting called for the purpose, nor from presenting a supplementary and amended statement or estimate at any time." (Education Law, Sec. 1716)

"The board of education in a union free school district shall have power to call special meetings of the inhabitants of the district whenever they shall deem it necessary and proper, in the manner prescribed in section two thousand four of this chapter. The notices of each special meeting shall state the purposes for which it is called, and no business shall be transacted at such special meeting, except that which is specified in the notice." (Education Law, Sec. 2007, subd. 1)

2. City school districts in cities of less than 125,000 population

"Notwithstanding the provisions of subdivision two of this section (above), grants in aid received from the state and federal governments, other gifts which are required to be expended for particular objects or purposes and insurance proceeds received for the loss, theft, damage or destruction of real or personal property, when proposed to be used or applied to repair or replace such property, may be appropriated by resolution of the board of education at anytime for such objects or purposes." (Education Law, Sec. 2521, subd. 1, 2, 2a)

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[1] Excepting those whose boundaries are coterminous with village boundaries.

G. Transfers Within the Budget as Long as the Total Appropriation Is Not Exceeded

1. Union free[1] and central school districts

Funds may be transferred between and within functional unit appropriations except that in the case of inter-fund transfers and expenditures requiring specific authorization by district voters, transfers may be made from these items only when the original purpose has been accomplished and then only for teachers' salaries and ordinary contingent expenses. (Commissioner's Regulations, Sec. 205)

The board of education may, by resolution, authorize the chief administrative officer to make transfers between functional units but such transfers to any appropriation for an object of expense may not exceed 5% of the appropriation or $1,000, whichever is smaller (Commissioner's Regulations, Sec. 205)

2. City school districts in cities of less than 125,000 population

"The board of education may apply all or any part of the unencumbered balance of an appropriation for a general district purpose, other than an appropriation for debt service, to meet additional appropriations or increases in existing appropriations for general district purposes . . .; provided, however, that no appropriation shall be reduced below the minimum amount required to be appropriated by law." (Education Law, Sec. 2521, subd. 3)

* * * * *

Legal Requirements and Restrictions

There are certain statutory requirements and restrictions which limit to some extent the freedom of action on the part of boards of education and the voters of districts (where the latter have the responsibility) in adopting school budgets.

It is the general responsibility of boards of education to provide a free public education for all resident pupils over five years of age and under twenty-one. These children must attend a public school until they are 16 years of age, unless they have completed the required course of instruction or been otherwise relieved from this requirement, or elect to fulfill the requirements by attending other acceptable types of instructional programs. There are some variations in the specific duties and powers assigned the governing authorities of the various types of districts by statute, but, in all types, it is incumbent that sufficient funds be provided for necessary instructional salaries and ordinary "contingent" expenses, or for tuition and transportation costs to provide for an acceptable contractual system of education.

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[1] Excepting those whose boundaries are coterminous with village boundaries.

In the event the voters fail to authorize a tax sufficient to provide the revenue needed, after the public moneys and other revenues applicable to general district purposes are applied to the estimated expenditures, the governing body has the power and duty to levy a tax in the same manner as if it had been authorized by the voters. If both the voters and the governing body fail in this duty, such a tax can be ordered by the commissioner of education.

Among some of the other important statutory requirements that must be borne in mind in school budgeting are:

A. Minimum Salaries

"The school authorities of each school district . . . employing three or more teachers shall adopt by-laws fixing the salary schedules for all full-time teachers, which schedules shall not be less than the minimum schedules set forth in section thirty-one hundred three of this article.

"In school districts employing eight or more teachers, such schedule shall provide for regular increments for each year of service, . . .

"The school authorities shall also adopt by-laws fixing the salaries of administrative and other employees." (Education Law, Sec. 3102, subd. 1, 2, 3)

Salary schedules for administrative employees shall not provide increases of less than those specified in Section 3106-a.

B. Teachers' Retirement Contributions

Employers (school districts) must pay into the State Teachers' Retirement Pension Accumulation Fund a certain percentage of the earnable compensation of each instructional staff person who is, or is eligible to be, a member of the teachers' retirement system. The amount of this contribution rate is set annually by the Retirement Board. (Education Law, Sec. 517-19)

At the present time school districts must also pay an additional contribution into the Supplemental Pension Fund based on the same salaries as above to underwrite pension increases given to retired teachers whose benefits have been adversely affected by inflation. This rate of contribution is also annually set by the Retirement Board.

C. Total Expenditures Not to Exceed Appropriations

1. Union free[1] and central school districts

"No board of education shall incur a district liability in excess of the amount appropriated by a district meeting unless such board is specially authorized by law to incur such liability." (Education Law, Sec. 1718)

2. City school districts in cities of less than 125,000 population

"No expenditure, or contract which in any manner involves the expenditure of money or the incurring of any pecuniary liability, shall be made or entered into by the school district, or officer or employee thereof, unless an amount has been appropriated and is available or has been authorized to be borrowed pursuant to the Local Finance Law . . ." (Education Law, Sec. 2522, subd. 2)

D. Transportation

1. Union free and central school districts

Sufficient transportation facilities shall be provided by the school district for all children residing within the school district to and from the school they legally attend. The legal requirements are from two miles to ten miles for grades kindergarten through eight and three miles to ten miles for grades nine through twelve. The cost of providing said transportation shall be a contingent expense of the district. (Education Law, Sec. 3635, subd. 1)

Transportation provided for distances of less than the required minimums or for distances greater than ten miles is at the district's discretion and cost, but must be provided to all pupils in "like circumstances." (Education Law, Sec. 3635, subd. 1)

2. City school districts in cities of less than 125,000 population

The board of education may provide transportation on its own authority if that body judges it to be necessary because of remoteness of the school to the pupils or for the promotion of the best interests of the children. (Education Law, Sec. 2503, subd. 12)

E. Reserve

1. Union free and central school districts

Reserve funds may be established when approved by a majority of the qualified voters voting at a regular or special school district meeting. The required notice of such meeting must state the proposition that will be submitted, the purpose of the fund, the ultimate amount, its probable term and the source from which the funds will be obtained.

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[1] Excepting those whose boundaries are coterminous with village boundaries.

Such funds can be established for financing the whole or partial cost of any object or purpose for which bonds may be issued by the school district pursuant to the Local Finance Law.

Expenditures from any such fund may be made only by authorization of the voters and for the specific purpose specified in the proposition. (Education Law, Sec. 3651, subd. 1, 3; Local Finance Law, Sec. 11)

2. City school districts in cities of less than 125,000 population.

Reserve funds may be established, moneys paid into them, expenditures made therefrom, transfers made between reserve funds and such funds liquidated by action of the board of education without approval or authorization of the qualified voters of the district. (Education Law, Sec. 3651, subd. 10)

F. Textbooks - Grades 7-12

Section 701 of the Education Law was amended by the 1965 Legislature to make it the duty (and thereby a contingent expense) of the school district to purchase and loan textbooks, upon individual requests to students residing in the school district attending either public or private schools in grades 7-12.

G. Limitations on the Power to Tax

1. City school districts in cities of less than 125,000 population and other school districts lying wholly or partially within cities of less than 125,000 population

School districts coterminous with, or partly within, or wholly within, a city having less than 125,000 population are subject to certain limitations as to the amount of money that can be raised by a tax on real estate to meet the local share of the estimated school expenditures, excluding the cost of any object or purpose for which bonds may be issued. These limits are progressive, in one quarter per centum stages, from one and one quarter per centum to two per centum of the average full valuation of the taxable real estate based upon the last completed assessment roll and the four preceding rolls of the district.

When a district is at any stage less than the two per cent maximum, it may advance to the next level after the proposition to do so has been approved by sixty per cent of the qualified voters voting on it at an annual or special meeting or election. Such a proposition can be presented only once annually. (Education Law, Secs. 2701-2706)

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This restriction has a limiting effect on the size of the budget in such districts.

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Long and Short Term Financial Planning

A. Long Term Budgeting

Since the budget is really the financial interpretation of the educational objectives which have been developed and accepted by the district, it must be carefully organized and anticipated in the same fashion as the school program. This requires a long range view of the monetary needs, as well as the specific allocations for operating during the current fiscal year.

Although long range fiscal requirements are more susceptible to error than are those for a single year, some fairly reliable estimates can be made, subject to revision as local conditions or changes in objectives and law occur. Some of the important considerations to bear in mind in organizing a long term budget are:

1. The Expenditure Side of the Budget

a. Basic to budgeting are the number of children to be educated and the grade level placement of the students. The enrollment by grade levels during the past few years and projections of future enrollment are vital. The Division of Educational Facilities Planning is currently encouraging schools to project on the following basis:

(1)	Elementary	- 5 years
(2)	Junior High Schools	- 8 years
(3)	Senior High Schools	- 10 years

b. The cost for instructional and other staff salaries comprises the greatest percentage of educational expenditures. Future enrollments should be converted into estimates of staffing requirements, instructional supplies, equipment, and facilities.

c. Proposals for changes in teacher-pupil ratios, new and special services and the like should be planned two or more years in advance so that they may be evaluated in terms of new personnel, supplies, equipment, and facilities.

d. The presence of salary schedules incorporating annual increment features requires evaluation in projecting costs. Retirements, resignations, and the hiring of new personnel at beginning or early increment levels must be considered. It is difficult to anticipate general changes in the entire salary schedule, but some understanding of the local economic situation and present pressures and plans may give insight on this matter.

e. The district contributions to the employee retirement systems can be anticipated, with reservations based upon the potential errors in estimating anticipated salary costs and the fact that the contribution rate is set annually at the state level.

f. A statement of existing district indebtedness and the schedule of interest and redemption charges as they become due are necessities for good budgeting. To the extent the long range building and remodeling program is up to date, requirements for new debt obligations can also be estimated.

g. Insurance is thoroughly treated in another handbook of this series. The need to adjust coverage in terms of new property and changing economic conditions should not be overlooked.

h. Insurance premiums, interest and bond payments and other such expenditures should be generally scheduled so that charges become due when sufficient funds are on deposit. This reduces unprofitable short term borrowing to a minimum.

i. A planned program of maintenance and replacement covering at least the next five years is highly desirable, both from the point of view of evenly maintaining the educational program and of securing some control over budgeting.

2. The Revenue Side of the Budget

a. The main item of revenue over which the local district retains an immediate interest and power is the money obtained from the tax on real estate. This involves the two important factors of the assessable tax base and the tax rate. Reliable estimates of future assessed valuations requires a knowledge of the local economic future of the area and the probable future methods of appraisal.

Tax rates which are estimated on the basis of the projected property valuations and estimated expenditures should be treated with a high degree of caution. They are the one item in which every property owner is vitally interested and many of them feel that a promise has been broken when the tax rate exceeds what has been previously estimated. Data on estimated tax rates should, therefore, be carefully supplemented to indicate that they are dependent upon the reliability of the estimated tax base and the forecasted expenditure program.

b. Estimates of state aid must be projected largely on the basis of current legislation and formulas. The basic aid program is figured upon either the weighted average daily attendance (WADA) in the base year (the year immediately preceding the one in which payments are to be received), or, if larger, the average of the WADAs for the three years ending with the base year. This feature is designed to stabilize the revenue program in times of decreasing enrollments and economic recessions. The lag in aid payments must be borne in mind where enrollments are on the increase and care must be exercised in calculating the growth aid under subdivision 4 of Section 3602. In addition, if the growth index is in excess of one hundred percentum, subdivision 5-c of Section 3602 provides for additional aid. Special quotas for textbooks for district residents in grades 7-12, building, transportation, and similar aids should also be estimated in terms of current legislation and computational procedures.

c. Non-resident tuition can be a very unstable item to estimate, especially when there are alternate districts with which the sending districts may contract, or if district reorganizations appear likely. Where this constitutes an appreciable revenue, its estimation should be made on the best basis possible.

d. Some items of year-to-year revenue are very minor in amount and not subject to long range budgeting. Sometimes they are incorporated in an item of "miscellaneous" revenue. Where a specific item is reasonably large by itself in terms of the total budget, it should be independently projected.

e. There are some optional non property taxes which can be levied by, or on behalf of, certain classes of school districts. (Unconsolidated Laws, Sec. 10001 et. seq.) If the long range budget based on the desired educational objectives indicates that abnormal rises in the tax rate might occur, it would be good policy to study the potential yield from these other possible tax sources. Alternative plans for maintaining the financial need of the educational program would then be available for continuing appraisal.

f. Federal aid under the ever increasing number of "aid to education" programs and the current "war on poverty" are becoming more substantial in amount. Care should be taken in the projection of these programs as they will undoubtedly affect more than one budget period.

B. Planning for a Single Year

The budget for a current fiscal year is derived in great part from the long range financial plan. The details and estimates are made more exact and greater attention is paid to decisions regarding the sums that will be allocated to individual items that are to be included.

1. Controlling considerations for expenditures

a. Certain expenditure items are almost completely fixed in amount and are not susceptible to change by either board or voter action. Examples of these are payments for interest and amortization of bonds that are to mature, the rate of employer contributions to employee retirement systems, and salary increments guaranteed by an adopted schedule.

b. Other items are controllable within very narrow limits. These include such expenditures as water charges, light and power, textbooks for district residents in grades 7-12, and fuel. A minimum amount must be spent for each and the difference between a spartan and comfortable operating amount may not result in great savings. Efficiency of operation, educational values and prevention of waste are important in these areas, however.

c. Still other items of annual budget expenditure are subject to local control within broader limitations. A policy for replacing textbooks in grades K-6 can be revised so as to increase or decrease an annual replacement allocation. Similarly, programs for redecorating buildings and replacing items of equipment can be changed within practical limits.

d. A few items can be left out entirely or decreased or increased in amount as the board or voters may decide. New services, added facilities, and new equipment can come under this heading. However, where the decision is to omit or drastically reduce these, the effect on the educational objectives of the district and the possibility of merely deferring the problem to a potentially more undesirable time should be borne in mind.

2. Philosophy as to Importance of Items

A board of education should be prepared to make consistent decisions with respect to the allocation of funds among various kinds of expenditures. This requires some concept as to the relative importance in an educational undertaking of the types of personnel and equipment involved. One board has decided that the quality of its educational program, in terms of the items bearing directly upon instruction, is determined in order of importance by:

a. The kind of teacher employed

b. The quality and quantity of instructional supplies available

c. The physical arrangement of the instructional area

d. The kind of equipment available for teaching.

Of course, a sense of operational balance must be maintained among these items. The point made by this board, however, is that a poor teacher in a very well equipped and supplied classroom would be a poor investment, but a good teacher can overcome some deficiencies of the physical setting.

This same board of education, in turn, builds its budget in this order of priority:

a. Staff for the current program

b. Instructional supplies and equipment for the current program

c. Maintenance for the current program

d. New staff to provide additional services to improve the program

e. Equipment and supplies to improve the program

* * * * *

Contents of the Budget Document

The good budget document may be considered one of the most important publications compiled for a school district within the year. It portrays how the schools will operate for the next fiscal year and it conveys the continuity and improvement of the educational goals that are sought. Its contents should include an appraisal of three essential plans - the educational, expenditure, and income programs.

A. The Educational Plan

The introductory portion of the budget document should provide the setting for the requested appropriations. Among the items that would be strongly recommended for inclusion in such a section are:

1. The major objectives of the program of education offered
2. The manner in which the budget undertakes to fulfill these expectations
3. The new services, or changes in present organization, that are being added or undertaken this year to carry out the educational objectives
4. The limitations to attaining stated goals due to economic inability to supply all desirable appropriations, or to other administrative considerations

B. The Expenditure Plan

1. Classification of Budget Items

There are advantages in following the same classification and coding system as prevails in the system of budget and annual reports completed each year for the state agencies and as used in the Uniform Accounting System. This system is generally defined as a classification according to the "function" and "object" of expenditures.

Modifications to suit local conditions are often advantageous. For special reasons of district size, local interest or administrative efficiency, it may be advisable to supplement the "function" and "object" classification with estimates of budget costs according to "organization units" (elementary schools, secondary schools, or possibly individual buildings).

2. Actual expenditures for prior periods

Figures showing expenditures for one or two preceding years and the latest estimates for the current period assist in appraising the proposed allocations for the next year.

3. Variable estimates

As a step in the process of developing the budget which the board will present for approval, some administrators indicate two or more proposed levels of expenditure for some items. One estimate would show the bare minimum needed for operation, another would be for normal operation, and a third might include sufficient funds for a defensible expansion of services. The board makes the final decision as to which amount will be placed in the proposed budget document. These preliminary proposals and supplementary data should be included in an Appendix of at least the copies of the budget which will be retained through the year by the board members and chief administrators.

4. Supporting data

Supporting data sheets for each general budget classification item are particularly desirable. Such breakdowns and explanations can be keyed into either the budget document itself or placed in supplementary documents which are adequately indexed.

5. Analysis of costs

Percentage distribution of the total cost among the various budget items and proposed expenditures per pupil unit are some of the ways in which estimated expenditures are expressed for illustrative purposes.

6. Comparisons with other districts

Comparison of budget items with those in so-called "comparable" districts is a very debatable proposition most of the time. Many factors enter into the picture of comparability which cast suspicion upon conclusions drawn.

7. Verbal description of services

A brief description of the nature and types of service covered in some of the more general item classifications is a very helpful budget document appendage.

8. Balances

It is often desirable to plan in the current budget year to provide funds to stablize taxes or to obviate the need to borrow during the period before tax collections in the ensuing year. Provision for these purposes should never appear as an operating appropriation (expenditure), but should be a separate "planned balance" item. As shown on page 26 , the planned balance should appear after the total of general fund appropriations and become a part of the total budget requirement. (City school districts may not, under law, budget for a planned balance, but do consider any unencumbered balance which will be available when determining needed revenues for a new budget year.)

In considering a planned balance for these purposes a board will want to carefully examine the proposal in relationship to the attitudes of the community. Many people do not believe that such balances are justified as they have a "let the chips fall where they may" attitude toward tax stabilization and feel that the interest cost of short-term borrowing is offset by the fact that they will retain the use of their funds for an additional year.

A final word of caution should be inserted at this point. Some districts have provided for funds for the above purposes by deliberately overestimating expenditures. This practice should be discontinued for obvious reasons.

C. The Income Plan

1. State aid

Public education moneys to be received from the state can be fairly accurately estimated for annual budget purposes, but estimates for long term budgeting are subject to greater error.

Formulas for computing the total amount of state aid are set forth in the Education Law, Sections 3601-3635. Worksheets for computing the various types of grants are not included in this handbook because of frequent changes in the laws. They can be obtained from the Educational Finance Division of the State Education Department. Requests for such worksheets should indicate the type of district involved and the types of assistance for which it is eligible. Since there are many ramifications with respect to both eligibility for some of the special types of aid and some phases of the computational processes, the reader is referred to the handbook entitled STATE AID FOR EDUCATION IN NEW YORK STATE[1] for more detail. The chief school administrator or other delegated person should always be alert to changes in aid laws which will affect his district and should become familiar with the computational process.

The "Annual Budget Report" forms which are requested by the Division of Educational Management Services of the State Education Department, and the "Annual Financial Report" forms which must be filed with the Department, require that the total amount of state aid be broken down into several items to be reported individually. The revenues from state sources at the present time include:

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[1] . . ., STATE AID FOR EDUCATION IN NEW YORK STATE. Albany: State Education Department, Division of Educational Finance. Issued after the Legislative Session each year.

a. Gross state aid - basic formula

b. Summer schools for migrant children

c. Experimental programs to improve quality of education

d. Experimental programs - culturally deprived group

e. Educational television

f. School to employment program

g. Loss of railroad tax revenue

h. Loss of public utility property

i. County vocational board

j. Board of cooperative educational services

k. Youth recreation

l. Miscellaneous special programs

m. State aid - textbooks 7 - 12

2. Non-Property Taxes

Legislation in recent years has made local or county taxes of different natures available, in full or part, for school aid purposes. Not all districts qualify for even one of these special taxes nor do any qualify for all of them.

The taxes of this nature to be aware of are:

a. Tax on consumer utility bills

b. Retail sales and use tax

c. Restaurant tax

d. Admissions and dues tax

e. Hotel room occupancy tax

f. Alcoholic beverage tax

g. Tax on coin-operated devices

h. Automobile use tax

i. Non-property tax distribution by county

3. Federal aid

Federal aid in the field of education has increased in the last few years at a rapid pace. Because some of these programs carry into more than one budget period, careful analysis of each program is necessary so that only that portion of revenue applicable to expenditures in a given budget year are considered. It is also important that federal programs be analyzed to eliminate from the general fund operating budget those programs which must be accounted for in the federal fund.

At the present time, the general fund budget forms provide for the following classifications:

a. NDEA, Title III

b. George Barden, Smith Hughes Program

c. Federally affected areas - operation

d. Federally affected areas - construction

e. Federal aid in lieu of taxes

f. Vocational education (except Sections 4-a, 4-c, and 13)

g. Welfare education program

h. Cooperative research programs

i. Miscellaneous special projects

4. Nonresident tuition receipts

Tuition charges for nonresident pupils from either the sending district or the parents should be stated as an estimated receipt. The policies for setting such charges vary among districts of the state, but there is a maximum charge which can be levied as set forth in the Seneca Falls decision of the Commissioner of Education. A copy of this formula is found on pages 49 and 50.

5. Transportation receipts

Charges made for transportation of nonresident pupils are another type of receipt that should be estimated as a separate item.

6. Planned balance

The planned balance budgeted in the current year must appear as a revenue in the proposed budget.

7. Other non-tax revenues

Other types of revenue may be involved as potential receipts in various districts. Among these may be: Interscholastic sport receipts; transfers from a Repair Reserve Fund for which approval will be sought; other miscellaneous revenues.

8. Appropriation of fund balance

As budgets are estimates there generally will be a small surplus reflected on the books of the district at the end of each year. It is well to use this surplus in the ensuing year to reduce the amount of tax needed. In preparing a budget a careful analysis of revenues and expenditures for the current year should be made and an anticipated balance sheet promulgated so that a sound anticipated surplus will be available when making the budget.

9. Taxes

The revenue to be raised by a tax on real estate is determined by subtracting all the other estimated receipts from the total of the estimated expenditures. In city school districts, this sum must be within the amount that can be raised under the constitutional tax limitation. (See page 17 of this handbook.)

In districts where the people vote on the budget, they approve the expenditures, accumulation of any planned balance, the transfer of any proposed sums to Repair and/or Capital Reserve Funds, School Lunch Fund, School Store Fund, and authorize the board to levy the necessary tax.

Neither the tax rate nor the amount to be raised by tax is set at the time of the annual meeting or hearing. These are later determined on the basis of the sum which was adopted as being necessary to operate the program when the budget was formally established less the anticipated revenues from other sources and the total amount of real property subject to school district taxation as established by the tax rolls.

An estimated assessable valuation for the forthcoming year and the probable tax rate needed to raise the necessary revenue should be included, however, in the budget document for the guidance of the board and the people. It is also recommended that valuations and tax rates for several preceding years and possibly some for the next few years, as taken from the long term budget, be included. The estimated tax rates should bear the notation that they are tentative and dependent upon estimations which are subject to change.

Where the school district lies in two or more towns and the ratios of assessed to full property valuation, as determined by the State Board of Equalization and Assessment, among the several towns are different, it is also advisable to show the computed full valuations of the district and of the areas in each town, as well as the tax rate on the full valuation. It is desirable, too, to express what the tax rate on assessed valuation will be in each portion of the district lying in a separate town based upon the practice of equalizing the tax rates.

* * * * *

Preparation of the Budget

A. General Responsibility

1. Board of education

The board of education is, by law, responsible for the "preparation" of the budget. However, except in small common districts, this group actually does not compile all information and attend to its physical organization. The board, however, should establish a policy that provides for a timetable for gathering the various items of information needed to complete a budget.

2. Chief school administrator

With the exception noted above, the chief school administrator is charged with the responsibility for compiling the data and organizing and presenting it to the board for decision. He is in the best position to know the total needs and aims of the program and will be able to explain each item.

3. Administrative staff

The administrative staff should participate in the compilation of information and in making recommendations as to expenditures which should be included.

4. Other staff members

Involvement of the total staff of the school in certain phases of budget making is highly recommended. Where this procedure is used, the board of education, with the advice of the chief administrator, should establish definite policies regarding the extent and nature of the participation. Individual staff members may tend to expect that each suggestion must be accepted. It should, therefore, be clearly understood that the board has the final responsibility for determining what should be included in the budget and that the administrator will be following established policy considerations if he is delegated to make any intermediate decisions after the staff recommendations are submitted.

The involvement of the staff in budgeting can have favorable in-service training results when properly organized and will do much to increase staff morale and understanding of the operation and objectives of the educational program. Suggested forms to be used by staff members in making requests are given in Chapter II.

5. Students

Some school systems have invited the participation of students in certain aspects of budget preparation and have introduced certain portions of the computational processes into the curriculum. Care should be taken not to seek suggestions in areas where their recommendations can carry no weight.

6. Community representatives

Citizens and joint citizen-school staff committees are being employed in the budget making as well as in other areas of educational concern. Such participation can be of great assistance in creating a better understanding of school budgeting and financing problems on the part of more people. Some administrative staff member should have the responsibility for coordinating the activity of such groups, for keeping them apprised of policy and administrative considerations and for supplying requested information. It should be clearly stated that the board of education cannot abdicate any of its responsibility to these groups and that they serve solely in an advisory capacity. Care should also be taken that such committees represent a valid cross-section of the community, and that their period of appointment be stipulated.

B. The Budget Calendar

1. General planning

The preparation of the proposed budget should be scheduled so that it will be completed in time to be reproduced and be available for public inspection by the required period of time prior to the annual meeting or hearing.

2. Target dates

Some districts find it helpful to establish a formal budget calendar. Dates are set as to when recommendations are to be received from the staff, when members of the administrative staff must have the data compiled, and when the board of education will begin its considerations. Separate calendars are often drawn up for different portions or items of the budget.

3. Continuous budgeting

The practice of "continuous" budgeting is gaining favor in many districts. As the current budget is being administered, notes and memoranda are collected at all staff levels containing suggestions for the next and succeeding budgets. Studies are simultaneously underway to suggest possible changes in the educational program and their financial implications. Procedures are set up so that all pertinent data will move through the administrative structure in sufficient time to permit adequate evaluation. This phase of budgeting is covered in greater detail in Chapter III.

C. Reproduction of the Budget at Various Levels of Development

1. Preliminary estimates

Tentative budget information for preliminary consideration by the board of education should be presented in such form and detail as to be useful in making decisions and in enabling board members to interpret the budget to the community. These preliminary drafts should be duplicated by mimeograph or other similar process.

2. Final proposed budget

The final budget accepted by the board for presentation at the annual meeting or the hearing should be printed or otherwise neatly reproduced in such detail as the board feels necessary for an adequate evaluation by the community. A suggested format for such a budget, showing the various details of information aiding in the appraisal of the requests, is found in APPENDIX C of this handbook.

3. "Popularized budget"

Sometimes the detailed document which the board will want for the annual meeting or hearing, and which will be available at the places required by law, will be considered too comprehensive for general distribution. A "popularized" budget is then made up by extracting salient portions from the main document. Copies of this are often distributed to every eligible school district voter. It quite frequently contains brief statements regarding various phases of the educational program and is illustrated with pictures, cartoons, graphs, and charts.

4. Final adopted budget

After the people have voted the budget at the annual meeting, or it has been formally adopted by the board after a public hearing in city school districts, copies of the document with all changes should be prepared for each board member and the necessary administrative staff. It is also suggested that a few copies be prepared for inspection by the public at designated places if any person desires to do so during the year. School districts are required to file a copy of the final adopted budget with the Division of Educational Management Services of the State Education Department on a form supplied by that agency. City school districts must, in addition, file a copy with the Department of Audit and Control.

* * * * *

The Development of Public Understanding Regarding Educational Budgeting

A. Citizens Committees

Participation in the preparation of the budget in an advisory capacity by community members on committees usually pays big dividends in increasing public understanding. The returns are found both in the insights gained by the participants and in the results of their discussions with fellow citizens.

B. Informal Talks

Board and school staff members engaged in developing the financial interpretation of the educational program find that informal talks or discussion periods with organized community groups satisfactorily explain many minor misgivings or misunderstandings. They also provide insights as to what type of expansion or change in the program the people are ready to accept.

C. Public Hearings

Only the fifty-six independent city school districts and union free and central school districts divided into election districts are required by law to have public hearings on the budget in lieu of annual meetings. While other districts do not have this requirement, an ever increasing number are holding informal hearings in addition to the required presentation at the annual meeting. Districts which have several school buildings are finding that public acceptance of the budget is even greater if hearings are held in each of the schools. Such hearings are often held under the auspices of the P.T.A., a citizens committee or other interested groups.

D. Newspaper Publicity

The responsible persons in an alert school district see that the local press is advised regarding the development of the budget and that the person who will write articles is thoroughly versed in the problems and issues involved. When controversial issues arise, it is sometimes wiser to put forth both the pros and cons in an objective manner and request that they be adequately covered rather than attempt a one-sided presentation that can lead to later repercussions.

School or P.T.A. newsletters going into the homes of the community offer another means of keeping the public informed regarding progress on the budget compilation.

E. The Budget Document

The budget itself can be one of the best means for communicating to the public the objectives and needs of the local educational program. This is the reason for including an "Educational Plan" in the first part of any budget document. The emphasis on a neatly reproduced budget for the annual meeting or hearing and the use of "popularized" budgets has been mentioned above. A main point to bear in mind is that the budget must be understood by people who vary widely in their reading and understanding levels. The form of organization and the techniques for presenting the facts should be styled so that they will convey the desired message to the public.

F. The Annual Meeting

The annual district meeting, where held, presents one of the most valuable opportunities for increasing public understanding of education in the community and the responsible role each individual has to play in its maintenance.

Many times boards fail either to gauge public sentiment or to keep the public informed while developing the budget. The public, therefore, approaches the meeting with a defensive attitude.

Actually, the board should be giving an accounting of stewardship to the people. The board which has conscientiously worked with a spirit of community betterment will find in the long run that it is upheld by public sentiment.

CHAPTER II

THE COMPILATION OF A BUDGET

Public education is, with few exceptions, the largest budgetary unit which is controlled and administered at the local community level. As such, it is imperative that the composition of the budget be justified and that the schedules and requests which substantiate it be in such form and order as to satisfy the tenets of good management.

Many administrators have already developed a set of forms which can be used at various school levels to secure preliminary requests and suggestions, and have an established procedure for subsequent processing. The volume of such materials will vary according to the size of the school system and the degree of involvement of people outside the central office that is present. Special modifications are also found to meet other needs of a local situation or to implement the administrative delegation of authority and responsibility that exists.

This chapter will present adaptations of some forms and techniques that are being used in a number of school districts in New York State for compiling their annual budgets. It is hoped that these will provide guides to local administrators for developing or improving their own procedures. The presentation of material here assumes that initial requests and suggestions begin at basic staff levels and are routed through various supervisory and administrative channels for corrections, additions, or comments.

* * * * *

Staff Budget Request Forms

It is a principle of good management, as well as of good human relations, that the people who are to use equipment and facilities be given some voice in suggesting the materials that they believe would be most effective to carry out the job. Also always present is the factor that some staff personnel may have become acquainted with new materials that have not yet come to the attention of administrators.

A problem arises, however, in building up the concept that individual requests must be weighed against the well-being of the total program and the financial considerations that prevail. Boards of education cannot abdicate their responsibility for final decisions. Staff members must thoroughly understand and accept the limitations of their involvement, while retaining a feeling that they are in reality contributing to the improvement of the budgetory process and the educational program in general.

A substantial portion of the necessary budgetary planning "esprit de corps" is conditioned by the day-to-day philosophy that is developed within a staff. It can be further implemented and made manifest by the budget request forms and explanatory material that goes with them.

On the following pages (36-40) are a staff bulletin and various budget request forms which can be used with principals, teachers, nurses, custodians, maintenance personnel and others who share in the responsibility of operating the school. Although set up here as if all the requests would go out to the staff at the same time, there is no reason why each request might not be taken up at a different time of the school year. In fact, many school systems have adopted just such a practice so that work on the budget may be spread over a longer period of time and more opportunity given to a thorough study.

* * * * *

Processing Budget Requests

The procedures used to bring together proposed budget requests will be governed to a large extent by the size of the school system, type of staff organization, and the philosophy of involvement sponsored by the board of education and the chief administrator. Current good practice calls for an interplay of staff and public representatives in budget making on several levels of administrative sequence.

A. Basic Staff Levels

Where the group would not be too unwieldly, teachers in the same or similar subject areas can work with the curriculum coordinator, supervisor or department head and compile their requests on a group basis. If there are too many involved to make this feasible, the coordinator will then normally review the requests of each individual, using either private conferences or a group meeting. In either situation, the initial attempt to integrate requests in terms of a balanced program for a particular subject or service with respect to both its own needs and the needs of the total educational program begins here.

B. The Individual Building

The principal, as the responsible administrator for his building unit, should bring together all budget requests that originate with the staff of his building. These include requests that may be instituted by assigned staff members, such as custodians, lunchroom personnel and special area teachers, who may also be responsible to a central office supervisor. The principal has an additional responsibility to establish requests for those items relating to the general administration of his unit. The extent of this latter assignment will depend on whether a centralized, decentralized, or cooperative budgetary plan will be utilized. More will be said about this in the next section of this chapter.

Many districts are presently finding that a staff committee working with the principal in this part of the budgetary developmental pattern makes the varied requests better understood and accepted by the staff. Where PTA's or other parent or civic groups are closely interested in the operation of a particular building, representation from such organizations is also often included on these advisory committees to the principal.

C. The Central Administrative Unit

The chief administrator and his central office staff must consolidate the budget recommendations that come from the various building units of the district. Additionally, they develop the estimated requirements for items which are direct administrative concerns of the central office. These include expenses of the board of education and central office operation, fixed charges upon the district for current purposes and debt service, costs for special services such as health, transportation, community programs and interscholastic sports, and capital outlay for central office or new purposes. Whether the central office also initiates the estimates for instructional staff, custodial salaries, operation and maintenance, library, cafeteria, and capital expenditures for the various school buildings will depend on whether the centralized or decentralized budgeting procedure is followed. As mentioned above, this will be explained in greater detail in the next section of this chapter.

The central administrative level is the place where budget advisory groups are most active at present among school districts of the state. Some of these councils to the chief administrator consist of individual building principals and various central office administrators and supervisors. Many include representatives from the classroom and other basic staff working levels. Lay citizen representatives are found both on separate lay advisory groups and on integrated councils which contain persons from all levels of the staff organization. Whatever the make-up of the groups, all are supposedly designed to give the chief school administrator balanced advice as to the needs of the educational program and some indication as to where both the staff and the public are ready to undertake desirable changes.

The chief school administrator, of course, has the responsibility for presenting budget estimates to the board of education. Differing practices exist as to how this is carried out. Some administrators, at the express direction of the board, exercise considerable authority in deleting requests and present estimates to the board that are almost final in nature. Where this practice is followed, the advice of a well oriented and capable advisory group is of considerable professional assistance to the chief administrator. Other administrators are expected to submit all but obviously unnecessary, or impossible to fulfill, requests to the board with some indication as to those which will support a minimum, comfortable or advanced level of program support. His recommendations as executive officer also accompany these requests.

Some adaptations of forms used by the central administrator in preparing various budget estimates are found on pages 42-50 (narrative continues on page 41).

EXHIBIT I

BULLETIN ACCOMPANYING STAFF REQUEST FORMS

(NAME OF SCHOOL DISTRICT)

Office of the ____________________

STAFF BULLETIN

Budget Requests ____________________19____

Once again the central office is engaged in collecting data and recommendations to be submitted to the board of education for use in developing the annual school budget. We are justifiably proud of our policy which provides the opportunity for all staff members to personally participate in this appraisal. Staff requests are now being sought in one or more of the following areas, depending on the needs of the staff position:

1. Textbooks, workbooks, and supplementary instructional materials to be placed in the individual classroom.
2. Supplies which will be purchased from the standard item list. (This list will be compiled by the principals, but a copy is included for the guidance of other staff members.)
3. Non-standard purchase supplies which will be used up within the year.
4. Repairs and replacements for items of equipment, excepting furniture, which you now have and which last more than one year.
5. Furniture replacements, and alterations and repairs to rooms or areas.
6. New equipment which will last more than one year.

Request forms suitable for the needs of your position accompany this BULLETIN. Please note the directions carefully and return the completed requests for the office of __________ by _____, __________ 19__. If you feel you have a request or recommendation covering one of the above items that is directly connected with your responsibilities and you did not receive an appropriate form, one may be obtained from ____________________.

As you know, these requests are for the purpose of determining what amounts shall be placed in the budget. They are not orders. Each request must be weighed in terms of our total educational program. Between now and the time the final budget requests will be fully developed, several conferences will be held with various groups of the staff so that full consideration can be given to all recommendations. You will also be advised, following the formal adoption of the budget, as to which items have been approved and which will have to be deleted for the coming year.

Your participation in this work will be most appreciated and will bear further evidence of your wholehearted interest in the educational program for the children of our district.

Budget Year 19__-__.

EXHIBIT II

STAFF REQUEST FOR TEXTBOOKS, WORKBOOKS AND SUPPLEMENTARY INSTRUCTIONAL MATERIALS

RETURN COMPLETED FORM
TO ______________
BY ______________

(NAME OF SCHOOL DISTRICT)
(LOCATION)

BUDGET REQUEST - TEXTBOOKS, WORKBOOKS AND SUPPLEMENTARY INSTRUCTIONAL MATERIALS

Name of Teacher ______________ Grade or Subject ______________ School ______________

Listed below are the textbooks and workbooks presently used in your department of the system. Complete all columns so that adequate information is available for evaluative purposes. Where you wish a different book to replace one now being used, list the one you would select today. If a preferred book becomes available later, this request may be changed.

Replacement of same series	New series	Age of books being replaced	No. of copies		Title	Author	Publisher	Edition or date of publication	Unit Price	Total Price
			Inventory	Requested						
					Arithmetic	Jones	Prentice-Hall	3rd Ed.	$2.29	
					English	Mason	Ronald Press	1965	2.91	

Budget Year 19__-__

Note: Standard List of Approved Texts should be Prepared for Grade Level Breaks (For Example, K-5; 6-8; 9-12).

EXHIBIT III

STAFF REQUEST FOR STANDARD PURCHASE SUPPLIES

RETURN COMPLETED FORM
(NAME OF SCHOOL DISTRICT)
FORM B

TO____________________
BY____________________

BUDGET REQUEST - SUPPLIES ORDERED ON STANDARD PURCHASE BASIS AND SUPPLEMENTARY REQUESTS

Name________________________ Position____________________ School____________________

List below the quantity of each item which you will require for the next school year. These supplies have been standardized insofar as possible for general purpose use throughout the school system. It is expected that staff members will make use of these materials rather than special order items of a similar nature unless the latter are particularly important for a special undertaking. Past years' requirements and expected year-end inventories should be used as a guide. If you feel that some item has become unsatisfactory and a substitute would be preferable, or that new items should be added because of quantity demands or specific needs, place appropriate comments on this sheet. Cost factors are the latest available.

Item, including size and unit package	Expected Inventory	No. Needed	Unit Cost	Total Cost
Bands, rubber, No. 400, assorted, 1 box			.09	
Bands, rubber, No. 16, 1 oz. box			.08	
Blotters, desk, green			.21	

Many items of supplies are best obtained as standard stock items and kept at central points for periodic requisition, or advanced to staff members on a quarterly or other regular basis if they have sufficient storage space. If adequate control has been maintained over the issuance of such items, in the past, there is little need to obtain annual requests for them from each staff member. Principals and head custodians or maintenance personnel can complete estimates of such needed supplies as fall under their purview based on past experience records. Stock items are listed on the request forms.

Budget year 19__-__

EXHIBIT IV

STAFF REQUEST FOR NEW OR REPLACEMENT OF EQUIPMENT

RETURN COMPLETED FORM
TO__________________
BY__________________

FORM C

BUDGET REQUEST - NEW OR REPLACEMENT OF EQUIPMENT OTHER THAN FURNITURE

Name ____________________ Grade, Subject or Position ____________________ School________________

Listed below are items of equipment other than furniture which are presently in use. It may not be possible to buy or replace all items this year, so please list items in order of urgency. If you feel the need of an item not included, please list at the bottom.

No. of Units Requested		Total	Inventory	Priority	Item	Other helpful Description (e.g. Model, Serial No. Style)	Unit Price	Total Price
New	Replacement							
					Projector, Bell & Howell,16mm		419.00	
					Projector, Over 3 m		159.00	

Budget Year 19__-__

EXHIBIT V

STAFF REQUEST FOR NEW FURNITURE OR REPLACEMENTS AND ALTERATIONS AND REPAIRS

RETURN COMPLETED FORM (NAME OF SCHOOL DISTRICT) FORM D
(LOCATION)
TO__________
BY__________

BUDGET REQUEST - NEW OR REPLACEMENT FURNITURE, AND ALTERATIONS AND REPAIRS TO ROOMS

Name __________ Grade, Subject or Position __________ School__________

Listed below are the items of furniture currently in use. Please indicate inventory on all items in your unit and note whether your request is for a new or replacement item. If you are requesting an item not listed or an alteration or repair for your room or area, please indicate below in order of urgency.

Inventory	Item	Total No. Requested	New	Replacement	Unit Price	Total Cost
	Desk, student, 16", metal shelf under				17.50	
	Desk, student, 14", wood, shelf under				16.75	
	Chair, teacher, 17", metal, padded seat				12.00	

Budget Year 19__-__

D. The Board of Education

Final authority for the compilation and justification of a school district budget lies with the board of education. To do this correctly and effectively requires a diligent examination of the requests that are made and an understanding of educational problems and practices. Every board should expect and encourage its chief administrative officer to present it with data relating to both the need and implications of various budget requests. The board members themselves should expect to make final decisions regarding proposals for school purposes that will be submitted to the people and should not, therefore, feel reluctant to have alternative budget estimates placed before them when reaching their decisions.

There have been some cases where both lay and lay-staff advisory committees on school budget matters have been appointed to report directly to the board without regard to the chief administrative officer. It is felt that this represents a lack of faith in the executive officer of the board and may result in unnecessary misunderstandings and tensions. The professional integrity of the chief administrative officer should be such that opinions of any advisory group opposed to his own point of view will still be presented by him to the board in an objective manner. Hence, although advisory committees on matters relating to educational problems should always be appointed directly by the board or at their express direction, there will be few occasions where their work should not be coordinated through the chief school administrator or a person responsible to him.

* * * * *

Centralized, Decentralized or Cooperative Budget Development

A board of education in a multi-building district may build up its proposed budget requests by treating the costs for operating the several schools as though they were one or it may identify, for as many accounting classifications as possible, the particular needs of each operating unit. When it follows the former practice, it is utilizing what is commonly referred to as "centralized" budgeting; when it uses the latter, the term "decentralized" budgeting is applied.

Decentralized budgeting is further broken down with the use of truly decentralized budgets or "cooperative budgets" which are a combination of certain items being prepared by the central office while the individual building is responsible for a wider area than in the centralized budget.

These two practices represent different administrative philosophies with respect to school building budgeting. In the area of budgetary development, as distinct from accounting and reporting procedures used to control a budget in operation, they also imply certain variations in the roles played by the building and central office administrators.

(Narrative continues on page 51)

EXHIBIT VI

CENTRAL OFFICE SCHEDULE AND REQUEST FOR SALARIES FOR EMPLOYEES OCCUPYING TENURE POSITIONS

Schedule No.________
Page No.________

Date of Board
Action________

(NAME OF SCHOOL DISTRICT)
(LOCATION)

SCHEDULE TO FIX RATES OF SALARIES
AND OTHER SCHEDULE CONDITIONS
For The
Effective Payroll Period Starting ____________ 19__
And Ending ____________ 19__

(Type of personnel covered
in this schedule)

Col. 1	2	3	4	5	6	7	8	9	10	11	12	13	14		15
								Increase							
Name	Position	Tenure Area	Date of Start of Probation (P) or Tenure (T)	Prof. Prep.	Prior Serv. in Other System	Year of Serv. in This System	Credited to Salary Sched.	Salary Schedule Code & Column	Step on Schedule	Regular Increment	Adj. For Additional Prep.	(Other Salary Payments)	Salary at Rate of For School Year 19__ 19__	19__ 19__	Budget Code
Sample entries for persons who have acquired tenure and are continuing in service on tenure.															
Austin, James	Supv.Prin.	Prin. of Dis	(T)	MA	10	5	8	-	-	-	-	-	15500		
	Supv.Prin.	Prin. of Dis	7/1/52	Ed.D.	10	6	9	-	-	-	-	500		16000	A110
Evans, John	H.S. Prin.	HS P.	T	MA	7	7	9	-	-	-	-	100	9750		
	H.S. Prin.	HS P.	7/1/50	MA	7	8	10	-	-	-	-	325		10075	A211
Green, Ellen	El. Prin.	El. P.	T	BA	11	5	8	-	-	-	-	100	9035		
	El. Prin.	El. P.	7/1/52	BA	11	6	9	-	-	-	-	325		9360	A211
Allen, Fred	Asst. P.	Asst.P.	T	MA	3	5	6	-	-	-	-	-	7080		
	Asst. P.	Asst.P.	7/1/52	MA	3	6	7	-	-	-	-	300		7300	A211
Day, Frank	Supv. of Curr.	El.Sup.	T	MA	2/3 mil	8	9	-	-	-	-	-	7800		
		El.Sup.	7/1/49	MA	2/3 mil	9	10	-	-	-	-	300		8100	A212
Atkins, Jean	3rd.Gr.	El. T.	T	BA	-	9	9	A-1	9	250	-	-	7200		A220-111
	3rd.Gr.	El. T.	9/1/48	BA	-	10	10	A-1	10	250	-	-		7450	
Dell, Mary	Elem.Art	Art	T	BA/30hr	2	7	8	A-2	8	250	300	-	7250		A220-111
	Elem.Art	Art	9/1/50	BA/30hr	2	8	9	A-2	9	280	-	-		7500	

Note: Columns 6 and 8 will be needed only if the By-laws of the Board of Education relating to placement on the salary schedule give recognition and credit for service outside the system.

SPECIAL NOTES ON THE USE OF EXHIBIT VI - CENTRAL OFFICE SCHEDULE AND REQUEST FOR SALARIES FOR EMPLOYEES OCCUPYING TENURE POSITIONS

New York State Education Law provides for the acquisition of tenure in position for principals, supervisors, teachers, and other members of the teaching and supervisory staff in all school districts employing eight or more teachers. It also sets forth minimum salary schedules which shall apply to teachers and principals in all school districts.

Tenure is acquired independently of the matter of salary and changes in the salary of a teacher have no bearing on tenure. However, certain factors involved in tenure do have a bearing on employment and salary matters. For example, the tenure law, where applicable, does away with the need for employment contracts. In addition the time spent gaining tenure, and in tenure status, constitutes service to a district which is involved in the minimum salary that must be paid to the individual.

It is recommended that the appointment of staff members to probationary service, tenure, or other special status as may be provided for in the By-laws of the board of education (e.g., maternity leave, sabbatical leave), be done by resolutions separate from those setting salaries. There is, however, a need to keep an accurate record as to the tenure status of covered employees and to review this data at least annually to see that no inadvertent mishandlings of the individual statuses occur. These latter not only may involve the procedures necessary to move a person from probation to tenure, but also reassignments of duties after tenure is acquired in one area that will necessitate a probationary status in a new tenure area. Since many tenure considerations arise concurrently with salary matters, the form shown has provisions for administering and controlling each.

In utilizing the form in the dual tenure and salary control capacity, it might be recommended that separate schedules be drawn up to fix the salaries and salary conditions of groups of employees in each of the following categories:

1. Persons to be occupying tenure positions who are to be appointed to a starting probationary period
2. Persons occupying tenure positions who are to be continued on tenure
3. Persons occupying tenure positions who are to be appointed to tenure
4. Persons occupying tenure positions who are to be continued in service on tenure

---

Education Law, Sections 3012, 3013, 3102, 3103, and 3105

In addition, the following may also constitute groups that would be deserving of separate schedules:

1. Persons who are to be given recognition for completion of additional preparation (e.g., 10 hours beyond the master's degree).
2. Persons who are to be given recognition for a merit increment.
3. Persons who are to be given a leave of absence, for which the type and beginning and ending dates should be specified. The name, rate of salary, and other salary conditions for the permanent substitute can also be stated.

This same form can be used to fix the salaries and other conditions of employment for such persons as the superintendent, clerk, and treasurer of the board, non-permanent substitutes, dental hygienists, custodial and maintenance personnel and others who cannot or may not be eligible for tenure in their positions, with the non-applicable columns being left blank. It may be more convenient, however, to use EXHIBIT VII on page 45 for such people.

In using EXHIBIT VI the following suggestions are made:

1. At least an original and two copies of each schedule should be prepared. The original, together with the proper motion, becomes part of the minutes of the Board of Education. One duplicate copy should be filed in the office of the chief school administrative officer together with the acceptances or declinations of appointment which are issued on the basis of the schedules. The second duplicate should be filed in the same office for the use of the payroll clerk.

2. Two lines should be used for the entry of each person who is being continued in service. The top line is for the present year salary conditions; the second for the budget year approaching.

3. The names of persons who are to be put on each schedule should be grouped so that the salaries which will be coded together in the budget may be readily obtained. Column 15 on this form need not be completed on originals of each schedule. It has been added here as a budgeting aid and would be used by the chief school administrative officer to obtain budget estimates for salaries.

4. Amendments can be made to such schedules by preparing a new schedule citing the desired amendment and referring back to the schedule being amended. Such amending schedules should be processed in the same manner as the originals.

EXHIBIT VII

CENTRAL OFFICE SCHEDULE AND REQUEST FOR SALARIES FOR EMPLOYEES WHO ARE NOT OCCUPYING TENURE POSITIONS

Schedule No.______
Page No.__________

Date of Board
Action____________

(NAME OF SCHOOL DISTRICT)
(LOCATION)

SCHEDULE TO FIX RATES OF SALARIES
AND OTHER SCHEDULE CONDITIONS
For The
Effective Payroll Period Starting ____________________19__
And Ending____________________19__

Col. 1	2	3	4	5	6	7	8	9	10	11	12	13
								Increase				
Name	Position	Prof. or Tech. Prep	Prior Serv. in Other System	Year of Serv. in This System	Total Serv. Credited to Salary Sched.	Salary Schedule Code & Column	Step on Schedule	Regular Increment	Adj. for Additional Pre.	(Other Salary Payments)	Salary at Rate of for School Year ________ 19__ 19__	Budget Code

WORKSHEETS FOR ESTIMATING STATE AID

The following worksheets which will be of help in calculating state aid are available through the Division of Educational Finance, the State Education Department.

A. 100 Percent Central Districts	
State Aid Worksheet	SA 123
B. Districts Employing Fewer than Eight Teachers	
WADA Computation	SA 129
Transportation Expense	SA 120
Operating Expenses	SA 122
State Aid Worksheet	SA 125
C. Districts Employing Eight or More Teachers	
WADA Computation	SA 129
Transportation Expense	SA 120
Building Expenses	SA 121
Operation Expenses	SA 122
State Aid Worksheet	SA 124
Debt Service Adjustment Worksheet for Bonds Sold After July 1, 1965	SA 133
Growth Aid Worksheet	SA 126
Handicapped Programs Worksheet	SA 127
Adjustment of Additional Aid Based on Budget	SA 141

EXHIBIT VIII

WORKSHEETS TO ESTIMATE INSURANCE PREMIUM COSTS

I NON-PUPIL TRANSPORTATION INSURANCE COSTS

	Coverage			Premiums Due Budget Year '6__-'6__	
	Fire - Building	Fire - Furn. & Equip.	Extended Coverage	Amount	Due
Buildings & Contents (Building)	$	$	$	$	
TOTALS - Bldgs. & Contents					xxx
	Coverage			Premiums Due Budget Year '6__-'6__	
				Amount	Due
General Liability				$	
Automobile Non-Ownership					
Driver Training Car - Phy. Damage (Fire, theft, comprehensive)					
(Collision)					
Other Non-Pupil Trans. Vehicles - Phy. Damage (Fire, theft, comprehensive)					
(Collision)					
Automobile Liability (Non-Pupil Trans.)					

(Cont. on next page)

EXHIBIT VIII (Cont.)

Boiler		
Burglary, Robbery, Theft (Type)		
Property Floater (Type)		
(Type)		
Pupil Accident		
Surety Bonds (District Collector)		
(District Treasurer)		
(Clerk or Auditor - Cities)		
(Employees' Fidelity)		
Workman's Compensation (Except Bus Drivers & Mechs.)		
TOTALS - Other Insurance		

II PUPIL TRANSPORTATION PROGRAM INSURANCE COSTS

	Coverage	Premiums Due Budget Year '6__-'6__	
		Amount	Due
Transportation Vehicles - Phy. Damage (Fire, theft, comprehensive)		$	
(Collision)			
Workman's Compensation (Driver)			
(Mechanics)			

EXHIBIT IX

WORKSHEET TO DETERMINE MAXIMUM ALLOWABLE NON-RESIDENT TUITION CHARGES AND ESTIMATED TUITION RECEIPTS

The expenditures referred to below are the budget appropriations for the "current" year and the state aid is that to be received in the "current" year. The weighted average daily attendance figures are for the "base" year (the immediately proceeding year) and the average daily attendance figures are the unweighted "current" year figures.

Step I ASCERTAIN NET ALLOWABLE EXPENSES

Estimated Total Budget Appropriation		$__________
Less: Cost of Special Schools	$__________	
Cost of Community Services	__________	
Transportation-Code 510 and 530	__________	
Transportation-Inter-Fund Transfers	__________	
Admission Receipts	__________	
Rental Receipts	__________	
Charges to Other Districts	__________	
Transfers from Other Funds	__________	
Federal Aid (included in General Fund Budget)	__________	
Total	__________	__________
TOTAL ALLOWABLE EXPENSES		$ A

Step II PRORATE TOTAL ESTIMATED ALLOWABLE EXPENSES

K-6 Salaries $__________ (B%) x A = $ D (Allowable Expenses)

7-12 Salaries $__________ (C%) x A = $ E (Allowable Expenses)

TOTAL TEACHERS
SALARIES $__________ (100%)

Step III COMPUTE STATE AID TO BE RECEIVED IN "CURRENT" YEAR

Gross State Aid (regular formula)	$__________
BOCES Aid	__________
Total Receipts - State Aid	$__________
Less: Transportation Aid	$__________
Net Allowable Aid	$ F

Step IV COMPUTE AID ATTRIBUTABLE TO EACH GRADE LEVEL

WADA (Base Year) K-6 #__________ (G%) x F = $____H____
WADA (Base Year) 7-12 __________ (I%) x F = $____J____
#__________ (100%)

Step V SUBTRACT STATE AID FOR EACH GRADE LEVEL FROM COST OF GRADE

	Cost + Step II	-	Aid (Step IV)	Net Cost
K-6	D	-	H	K
7-12	E	-	J	L

Step VI DIVIDE NET COST OF INSTRUCTION BY ESTIMATED "CURRENT" YEAR ADA

K-6 ____K____ divide ADA = Allowable Tuition Charge

7-12 ____L____ divide ADA = Allowable Tuition Charge

Steps II - VI Assume the curriculum of the district is organized on a K-6, 7-12 basis with full time kindergarten. For districts operating on other plans, the percentages and amounts in these steps will have to be broken down to the plan in use.

A. Centralized Budgeting

In centralized budgeting almost all responsibility for developing estimates lies with the chief administrative office unit. Requests for supplies, textbooks, instructional materials and the like may still be sought from individual staff members, and building principals still advise on the personnel and maintenance and operational needs of their units, but the transformation of these requests in actual estimates of cost are all performed at the central office level. Few attempts are made in bringing the estimates together to note the completeness of the financial picture for each operating unit; the balance among various aspects of the educational program is viewed on a district-wide basis.

Centralized budgeting has been the most common type utilized in multi-building districts outside of cities. Some of this has been due to the reluctance of chief administrators to share the duties of preparing budget data. Still other causes have probably been the general tendency of the past not to develop detailed budgets lest they invite too many questions and the fact that the concomitant accounting and reporting procedures were cumbersome in the absence of machine accounting facilities and a trained staff.

In recent years with citizens demanding more information, the advent of more trained staff, and the addition of some mechanized equipment, the cooperative budgeting technique seems to be gaining more general acceptance as combining the best aspects of centralized and decentralized budgeting.

B. Decentralized Budgeting

Decentralized budgeting places emphasis on separate budgets for each school building within a total budget for the district. It also moves a great deal of responsibility for preparing fiscal estimates for many types of expenditures from the central office to the building principal.

A type of decentralized budgeting has been found in quite a few city school districts during years past. Most such budgetary plans, however, did not include important present-day recommended characteristics. Some, indeed, might better be described as decentralized accounting and reporting plans instead of as decentralized budgeting.

The presently conceived budget of this type envisions the principal and his staff gathering together, in terms of his single building, detailed data regarding the funds needed to hire personnel, to conduct the instructional program, to maintain, operate and place capital improvements on the unit and to furnish services such as libraries and meals to the students. The only types of expenditures he is not concerned with are those of the board of education, debt service and the central office, although he will request from the central office services and personnel assistance he may need of a special or part-time nature to keep his building program in educational balance.

Another aspect of decentralized budgeting that is being stressed today is the individuality of the separate building budgets within the framework of the general educational plan for the district. Each school unit is supposed to be able to map out its own methods and procedures for meeting the educational aims and objectives of the district and to budget for these items. Carried to the ultimate, this means that the average per pupil or classroom item expenditure allowance figure found so commonly in past examples of decentralized budgeting is not a satisfactory device. Estimates for requested expenditures in each building should be based on itemized supporting data dealing with the personnel and supplies that will be needed in the particular type of educational methods to be utilized.

Where the budget is built so closely around the individual school building, staff and lay-advisory groups on the budget should also be concentrated at this level. The closeness of the program for which funds are sought to both the interests of the staff members and parent groups or neighborhood civic units sometimes makes their participation much more spontaneous.

It is, of course, necessary that the budgets drawn up by the principals be brought together and evaluated at the central office level prior to submission to the board. A budget covering debt service for the district and the costs of operating the central administrative, supervisory, and service programs must also be added in at this point. Sample request and recapitulation forms that can be used by principals and the central office in carrying out their respective responsibilities in this type of budgeting are included in Appendix A on pages 91-125.

A great deal of discussion and experimentation is being conducted with respect to decentralized budgeting. For that reason it is probably well to note the following cautions with respect to its utilization:

a. Other administrative techniques should not be mistaken for this type of budgeting. If principals are to formulate building requests, they should be able to do so without being limited by per capita allowances from the central office. Salary schedules and unit cost prices for various standard supplies and materials, on the other hand, would and should be adhered to by the principals.

b. Precautions should be taken so that the time the principal spends on budget making does not result in less attention to curriculum development, pupil progress, teacher morale, and similar facets of the local operation, either because of the complexity of the job or the inclination of the administrator.

c. While the object of decentralized budgeting is to give freedom and individuality to the programs within each building, the financial aspects must consider the general level of ability of the district and the instructional situations provided must be such that transfers of pupils among buildings can be readily accomplished.

d. Even though separate budget allocations are established for each building when the budget goes into effect, it should be borne in mind that these are not rigid. The power to transfer funds rests with the board of education and this body must exercise this authority in the interests of the district as a whole in preference to those of any one building. Similarly, individual buildings retain no vested interest to balances remaining in their appropriation allowances at the end of a year. Unnecessary year-end spending or swapping of budget allocations among principals are not desirable practices.

C. Cooperative Budgeting

Cooperative budgeting, as with decentralized, places emphasis on separate budgets for each building, but it differs in the amount and type of responsibility placed upon the building principals.

The major differences between decentralized and cooperative budgeting, are that the central office retains the responsibility for data regarding funds needed to employ personnel, to maintain and place capital improvements on the units and to furnish such services as transportation, bookstores and meals.

The individual school staff, under the leadership of the principal, develops all data relative to the instructional program and the day-to-day operation of the clerical and custodial functions.

At present one function of the instructional program, the library, could fit into either the local building deliberations or as a responsibility of the central office. If the librarians and libraries are the responsibility of a "head" librarian or "director" of the libraries, then this, as a staff function, should be handled by the central office. On the other hand, if each librarian and library is the responsibility of the building principal, the data should be developed at the local building.

While the local school staff will concern itself only with the instructional and day-to-day operational programs, they should be made aware of the other areas of cost assigned to their building. This may be done by sending each building unit the present and proposed expenditures for personnel, maintenance, capital improvement, school lunch, transportation, and library.

Cooperative budgeting appears to have evolved for the following reasons:

1. Gives building totals for wider information data.

2. Allows individuality in the operation of the instructional program within the district's educational aims and objectives.

3. Involves professional staff in the areas of their greatest competency.

4. Gives the chief school administrator and board of education a chance to evaluate its program in terms of accomplishment using varied techniques.

5. Allows greater use of citizen participation than centralized budgeting, but tends to keep the public mind on the instructional program, since maintenance, school lunch, etc., are removed from their study except as predetermined totals.

Sample request and recapitulation forms that can be used by principals and the central office in cooperative budgeting are included in Appendix B.

CHAPTER III

THE SCHOOL BUDGET CALENDAR

The increasing emphasis on a more businesslike development of a school budget has led to the emergence of a new administrative aid. This is a calendar which indicates when various portions of the budget will be compiled and brought before the board for consideration.

There still exists experimentation with respect to the period of time the budget calendar covers. Many school districts are allowing a three-to-four month period just prior to the date by which the budget must be ready. Other responsible administrators are attempting to place the budgetary process on what is called a "continuous" basis. This means that the collection of data for the next budget begins immediately after the prior budget has been assembled and even before the latter has been formally approved and put into effect. The latter procedure represents both a belief that budgeting should go hand-in-hand with the continual appraisal of needed changes in the educational and administrative program, and an attempt to avoid the shortcomings of a hastily developed financial program.

* * * * *

Advantages Of A Budget Calendar

A set of schedule dates by which certain types of budgetary data will be brought together has the advantage that each portion of the financial implementation of the educational program can be given due attention and that the press of last minute preparation will not result in serious oversights. Such a calendar further permits the staff and the board of education to carry on a more reasonably balanced administration of the educational endeavor on the day-to-day basis.

When budget compilation is left to a final few frenzied days or hours, the full working time of the responsible individuals must be devoted to this single task. Staff members are often forced to abandon the regular daily schedule and engage in haphazard guessing as to what they may need for the next year, or their opinions are not even sought. The administrators find it necessary to cut themselves off completely from contact with the rest of the staff and the public who may wish to see them on other matters. The board, in turn, faces lengthy sessions devoted to this one topic, and the attempted injection on the agenda of other crucial matters which demand immediate attention leads t confusion and irritation. If any calls for further budget information or study are made, these must be brushed aside as suitable for later examination, since legal deadlines must be met. It also becomes nearly impossible to advise the public beforehand regarding the educational implications of the budget.

Such situations are not only physically harrowing but also mentally exhausting and always leave behind them some feelings on the part of the staff members and others that their particular interests were not given an adequate hearing or consideration before decisions were made. Budget estimates themselves become creatures of snap judgment and often show little coordination with curriculum plans, financial problems, or even related items within the budget. Once the budget is adopted, a continual need to make major revisions and reallocations among items presents itself.

A systematized and planned procedure, on the other hand, permits coordinated study of estimates as they are presented. When the practice is properly implemented, there are also provisions for notes to be made daily regarding ideas that might be considered for the next budget. Such memoranda act as excellent refreshers when the principal requests for budgetary estimations are made. They also provide a tickler file as to what may be sought in a future budget if all items cannot be included in the one about to be compiled.

A well organized budget calendar further enables the staff and lay citizen groups to appear before the board or responsible administrators to explain desired changes, and provides a period of time during which adequate thought can be given before decisions are made.

* * * * *

Developing The Calendar

Varying administrative and staff organizational patterns among school districts make it extremely difficult to set forth a single proposed budget calendar that will be acceptable. However, the good administrator can, with his knowledge of his own operational situation and the assistance of his staff, develop a schedule that will improve as it is given the test of time. Basically, there are twelve months over which the various phases of work can be distributed. The natural sequence of events in the school year and the exigencies of various holidays, testing periods, and class organizational periods must, of course, be considered. The budget, on the other hand, is composed of many items and details. The study of some may be begun long before others and the passage of time will not ordinarily bring major reconsiderations with respect to their necessity or cost. Others may be gathered piecemeal over various periods of time and brought together at an appropriate terminal date.

The main necessity in developing a calendar, and the procedures that go with it, appeam to be a critical examination by the staff of the occasions when they actually become aware of the need for including certain considerations in a budget. It is often reported that an administrator can find little to do on a subsequent budget during the three or four month period immediately following the adoption of one budget. Some of this reaction may be based on the fact that a great deal of time must be devoted to putting the new budget in operation, e.g., setting up accounts, issuing purchase orders, closing old accounts and preparing reports. However, it would appear that the freshness of the memory and experience would demand that some time be spent immediately following any budget adoption noting those desirable items that could not be included in the document just completed, with the reasons for the omissions. The summer months also find intensive interest focused on building repairs and the overhauling of transportation vehicles. Such occasions present opportunities for advice from the trained labor personnel and the contractors regarding items, and the possible costs, that will need attention another year. It is such pinpointing of the times when budget information may be collected that lends a potential sequence order to the calendar.

A second phase is to determine when certain basic matters of yearly board decision must be formulated so that related budget items can be compiled. At present, almost every board is faced annually with the question of salary revisions. Such a matter must be resolved before salary notices for the next year are distributed and estimations for salaries are made. This means that the collection of data bearing on salary considerations should begin early in the fall, so that the board will have ample opportunity to explore the matter thoroughly and still make a sufficiently early decision.

A suggested budget calendar is shown on pages 58-60. The order of items may be changed to meet the needs of a particular district. Additional items relating to budget development should probably be included, and specific dates assigned for the accomplishment of the various commitments. Some districts will also find it convenient to add another column at the right to indicate the staff members who will have major responsibilities on each occasion.

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Policy Action Regarding The Budget Calendar

A budget calendar will bear directly on the agenda for board meetings throughout the year. It would seem reasonable, therefore, that the board include in any statement of district policies the idea that the use of such a calendar shall be basic to its responsibility for formulating an annual budget. General considerations relative to the involvement of staff personnel and lay citizens might also be stated, as well as the fixing of responsibility upon one of the administrators for presenting a proposed calendar for the new year to the board shortly after its annual reorganization meeting.

The initial try-outs of a formalized calendar for budget preparation work in each district will probably indicate shortcomings. However, this practice is relatively new to the thinking of many school administrators and the process should become less forbidding as experience in its use is gained.

EXHIBIT X

A SUGGESTED SCHOOL BUDGET CALENDAR

		May District Meeting	June District Meeting	July District Meeting	City School Districts
I	Set up the new budget folders-carry forward notes on desirable items that could not be included in the budget just adopted.	June	July	August	July*
	Revise budget calendar and request forms as experience indicates.	July			
	Make preliminary notes on budget explanation formats that would be helpful another year.				
II	Obtain, while summer repairs are in progress, preliminary estimates of building and major repairs and alterations to be scheduled during the next budget year.	July	July	August	July
	Obtain preliminary appraisals for replacements to transportation fleet as overhaul work is done.	August	August	Sept.	August
	Gather preliminary data dealing with potential re-evaluation of salary schedules.				
	Outline the questions, having budget implications, that the curriculum and program committees should appraise.				
III	Following the new school census report or estimation:				
	Review need for extension of transportation routes and additions to fleet that may be necessary another year.	August	August	August	August
	Explore need for additional classroom facilities and potential reallocation of children that may also be needed in a year.	Sept.	Sept.	Sept.	Sept.
IV	Advise staff regarding coming role in budgetary process (at pre-school meetings possibly); obtain general suggestions and recommendations.	Sept.	Sept.	Sept.	Sept.

*This refers to school districts in cities whose fiscal year coincides with the July-June school year.

EXHIBIT X (Cont.)

V	Appoint curriculum and program evaluation committees with directions to report needed changes in textbooks, supplies, equipment, and staff by Jan. 15th.	Oct.	Oct.	Oct.	Oct.
	Appoint building needs committees with request to report budgetary implications by Jan. 30th.				
	Appoint and commence evaluation procedures of budget advisory groups - staff and lay citizens.				
VI	Budget request forms distributed to staff.	Oct.	Oct.	Oct.	Oct.
	Requests for operation and maintenance of plant supplies to be submitted to the central office.	Nov.	Nov.	Nov.	Nov.
VII	Inspection of buildings and building equipment by the board with view of budget needs.	Nov.	Dec.	Dec.	Dec.
	Preliminary reports of curriculum and program committees received and discussed by the board.	Dec.	Dec.	Dec.	Dec.
	Final board approval given to format to be used in compiling the budget document(s).	Jan.	Jan.	Jan.	Jan.
	Board review and discussion of salary schedules and emoluments begun.				
VIII	Final reports received by the board from curriculum and program evaluation committees.	Jan.	Jan.	Jan.	Jan.
IX	Requests for furniture and equipment additions and replacements to be sent to the central office.				
	Requests for textbooks, workbooks, supplementary reading materials, and library books and supplies to be sent to the central office.				
	Requests for instructional supplies and apparatus to be sent to the central office.	Jan.	Feb.	Feb.	Feb.
	Requests for staff travel to be submitted to the central office.	Feb.	Mar.	Mar.	Mar.
	Requests for new positions to be submitted for board action.				
	Estimates for general control and other central office supervised expenditures to be compiled by central office.				

EXHIBIT X (Cont.)

X	Final decisions rendered regarding salary schedules and emolument changes.				
	Notices of salary sent to staff and returned.				
	Estimates of income compiled by central office.	Feb.	Mar.	Mar.	Mar.
	Coding, analysis and adjustment of budget items done by central office.	Mar.	Apr.	Apr.	
	Preliminary compilation of tentative total budget made.				
	Final reports from budgetary advisory groups made to the board.				
	Preliminary draft of popularized budget developed.				
XI	Budget estimates approved for presentation to the people at the annual meeting or hearing by the board.	Mar.	Apr.	Apr.	Mar.
	Popularized budget form approved by the board.				
	Reproduction and dissemination begun.	Apr.	May	May	Apr.
	Other information releases made to the public and informal presentations of the budget made before interested citizen groups such as the PTA, Lions, Rotary, Kiwanis, etc.				
XII	Prescribed number of copies of budget prepared for public availability, board use, and other administrative needs.	Apr.	May	June	Apr. May June
	Publication made of legally prescribed notices regarding availability of the budget, annual district meeting or public hearing.				
XIII	Budget adopted.	1st Tues. May	3rd Tues. June	2nd Tues. July	Prior June 30
XIV	Public notification given regarding final adopted form of budget.	May	3rd Tues. June	July	Within 10 days and thereafter
	Changes and corrections made to budget documents to be used by board and administrators.				

CHAPTER IV

THE FORMAL PROPOSED BUDGET DOCUMENT

Every board of education is required to prepare a written statement of proposed expenditures and anticipated receipts which will apply to the school district's operation during the approaching fiscal year. This document, which is referred to here as the "formal proposed budget" to distinguish it from tentative budget worksheets or from possible simplified "popularized" budgets which are discussed in the next chapter, must be available for public inspection before a final financial plan is adopted.

As the official proposed fiscal plan for a district, the formal budget document is seen as serving several important functions. First, it should reflect the final accepted thinking and analysis work utilized by the board of education and the school administrators in setting the levels of requested financial support for the educational program they anticipate to operate during the budget year. Second, it should provide to the interested citizen a fairly detailed description of receipts and expenditures so he may assure himself that the board has properly concerned itself with the development of a sound budget. Third, as it is amended up to the point of actual adoption, it should provide a rather comprehensive guide to the business management official with respect to purchasing and other facets of business administration which will be involved in the next year of operation. Fourth, the formal budget should show the integrated and continuous nature of the educational program as it picks up where the preceding fiscal year terminates and leads into the fiscal year which will succeed the proposed budget year. Fifth, it should give an indication of changes and adaptations which are in progress within the teaching, supervisory, and administrative areas to keep the educational offerings in line with the social needs of the community.

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Contents Of The Formal Proposed Budget

A. Minimum Legal Mandates

1. Union free[1] and central school districts

As mentioned in Chapter I, the proposed budget of a board of education in a union free or central school district must be available in written form at least seven days before the annual or special meeting at at which it is to be presented. The statutes require that it be a

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[1] Excepting those whose boundaries are coterminous with village boundaries.

"detailed" statement, but the extent of detail is not specified. It may be anticipated in the absence of legal mandate or judicial ruling that the specific items which the statutes state a board has a power and duty to provide would at least be required to be set forth individually. As a more complete recommendation, it is suggested that a proposed budget should be set forth in at least as much detail as is shown in the "Annual School Budget" form supplied annually by the Division of Educational Management Services of the State Education Department as a working aid in budget development.

2. City school districts in cities of less than 125,000 population

The tentative proposed budgets of city school districts of this type must be available in written form at least forty-five days prior to the beginning of the new fiscal year. The law requires that these annual statements of estimates will be in at least as much detail as is prescribed by the Commissioner of Education. The necessary detail is shown in the "Annual School Budget for City School Districts" form which is also supplied annually by the Division of Educational Management Services.'

B. Improvements Beyond Minimum Requirements

The statutory directives as to a minimum format for the formal proposed budget document of a school district as cited above relate strictly to a financial type of statement. The efforts of forward looking boards of education and administrative leaders to prepare a comprehensive type of document which embodies a full working policy for the general administration of the school program and facilities has brought many other items into use to supplement the financial outline and to indicate the integral nature of the budget in operating an educational program. Brief explanations as to the relative use of various sections as they appear in some types of well organized formal budget documents in this State are set forth immediately below.

1. The document cover

A plain but informative cover is a very important part of the formal board document. The proposed budget should clearly state that it is a "proposed" statement to avoid any confusion with an adopted budget document which may be developed after the annual meeting or hearing and which will incorporate changes made either by the voters or the board in the process of adoption. In addition, the cover should have on it the legal name of the school district involved and the beginning and ending date of the fiscal period covered by the estimations.

2. A letter of transmittal

Although not necessary, the chief school administrative officer sometimes includes a letter of transmittal in the proposed budget document indicating to the board of education his conformance to their directives for compiling the information. He may include in this letter short statements reminding the board as to when it took formal action on various parts of the budget and when it is scheduled for adoption. The executive officer may also briefly state his personal approval of the budget estimates and the manner in which they were developed.

3. Table of contents

Since the well organized proposed budget document will contain several different types of data, a table of contents for ready reference to the sections is quite helpful. It also provides a quick view as to the ways in which the budget estimates have been organized, the types of detail justifications that are included, and the comparative data which are incorporated. Some districts do utilize a series of identified, staggered page tabs instead of a table of contents.

4. The educational plan

Mention has been made in Chapter I[1] concerning the incorporation of a statement of an educational plan in a budget as part of three essential units. Its presence in the proposed budget document constitutes both a philosophical and a practical justification of the requested appropriations. It also provides opportunity for the board of education to clearly state to the public what it believes the public schools can do, what their particular schools are doing, and what they can be expected to do in the years just ahead in terms of definite objectives and specific activities. Wherever changes or major administrative emphasis may appear necessary in the near future, the educational plan statement can prepare the people for such matters and give them some indication of the financial implications. This plan should be developed as a result of careful and considered discussion by the board members and, to whatever extent feasible, should probably be drafted in their own words instead of the more formal pedagogical terms which the professional educators might employ.

5. Statement of major components of the budget

In the initial statement of the fiscal provisions of the proposed budget, it is recommended that a total recapitulation statement be presented on one page. This generally includes the requested appropriations for the major accounting functions, the anticipated closing fund balance to be applied to revenues, the planned balance, the estimated non-property tax revenues, and the amount which it is proposed will be raised by taxes. The statement does not go into a detailed breakdown, but shows only the most important financial facts and the balanced nature of the estimated receipts and expenditures. Sometimes another column of figures is added to show the increases and decreases over the same items in the previous budget proposal.

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[1] See page 22

6. Comparative financial data by major functions - expenditures and revenues

Once the total overall dollars and cents picture of the proposed budget has been established as it would be in the above statement, many districts next present comparable figures for previous years. Very often the best revised estimates for the fiscal year about to end and the actual expenditures and receipts for the two fiscal years previous are compared with the present estimated budget proposals. A separate page is utilized for the expenditures and receipts pictures. This page scheme then leaves space for the board to show "current expenses" and "total expenditures" on a pupil unit basis for each of the years on the expenditures page and data connected with the tax levy, such as assessed and equalized valuation and the tax rates, on the page of comparable data dealing with revenues.

7. Comparative summary of expenditures by objects

While the receipts side of the budget is seldom broken down beyond what may be termed a functional level, many object account titles exist for the expenditures portion. These object titles are what are recommended as the "detailed" items which a board should present for public approval or comment, since they provide the average citizen with some opportunity to view in terms of specific activities and materials the operational aspects of the school program.

It is true that some of these objects, such as salaries and interest and principal payments, are not subject to more than suggestive comment by the people since the board has the power to set these in accordance with adopted schedules and their actions may not generally be upset. Others, such as the requests for heat, power and similar services, may be reduced to essential levels but may not ordinarily be entirely deleted, since minimum levels of such services are required for school operation. A comparative display of this fiscal data in terms of the same years used for the functional statement readily indicates where savings are effected or increased appropriations are needed. A board may by footnotes in the printed document and/or verbal explanation at the annual meeting or hearing cite the most important reasons for the changes and also indicate to the people those items wherein powers of the voters to directly change the amounts are listed.

8. Detailed budget justification data

In developing budgetary estimates many worksheets of itemized requests are utilized. These deal with very specific items which the administrators and the board can presently identify as probably being necessary or desirable in the coming year, together with current market quotations as to their probable costs. They may be considered largely the matters which will be of executive and not of a legislative or policy decision nature. Of course, the present itemizations may need to be changed during the new school year to adjust for new conditions, but in many respects the listings, if developed by consciencious planning, will remain valid and will provide extensive information to the school business management official.

While the local taxpayers have a right to a detailed explanation of all items of the budget, the board will wish to consider keeping the worksheets as primarily internal information to be available upon request but not as part of the formal budget. For example, it will be well to include a breakdown of the number of employees by classifications and of salary schedules rather than a list of employees and their salaries. The worksheets will be available at the annual meeting to aid in answering questions, but a too detailed listing of any item will always raise questions based upon prejudice and/or uninformed opinion.

9. Varied comparative data

The full appreciation of a school district budget is often increased by internal and external comparisons of the estimates. For example, the percentage distribution of the budget expense dollar among the major budget functions is used by many districts for illustrative purposes. Similarly, the receipt dollar is apportioned to show how much comes from state aid, how much from various miscellaneous receipts, and how much arises from local taxes. The pattern of these distributions over a period of years, and in comparison with other districts, can give insights to the board and the administrator as to how the emphasis on expenditures is changing, the extent to which a balance of support is maintained between the state and the locality, and to what extent the expenditure pattern of the district is similar to that in other locations.

Many districts in recent years have been analyzing the changing fiscal pattern in terms of the effects of inflation. To do this they have compared various unit cost and revenue figures with standard or specially devised indices and with items of foodstuffs, household furnishings, and other commodities in daily use. Others use bar graphs and other types of illustrative techniques and also include data on educational facts related to the budget, such as enrollment trends, potential indebtedness leeway, projected taxable valuations, staffing ratios, growths in pupil services, etc. All of these contain varied implications with respect to budgetary needs. A word of caution would be to treat these data with due respect and prudence; overinterpretation of the relationships may lead to unwarranted and untenable conclusions.

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An example of a formal budget document incorporating sample pages with these various suggested types of inclusions is found in APPENDIX C, pages 161-199)

CHAPTER V

THE "POPULARIZED" BUDGET

An administrative development which has gained widespread attention during the past few years has been the distribution of a "popularized" version of the school budget within the community. For the most part this device has been used as a partial response to the increased amount of public interest and participation in local educational affairs.

The adoption of an annual school budget tends to be one of the initial focal points for either encouraging greater citizen participation in the study of complex educational objectives or bringing forth criticisms from those who are dissatisfied with present conditions - real or imagined. This seems to be a natural situation when it is considered that the budget deals with the medium of a dollars and cents basis for educational need. The people are more apt to feel they can grasp an economic interpretation of the school program in an effectively critical manner than they can arguments which delve into the psychology of learning, child behavior or similar areas of special educational concern. Critics of the school system find additional strength for advocating their dissensions through the medium of the budget because many boards and administrators do not give adequate explanations as to how estimates were arrived at, or the benefits that will accrue from the proposed expenditures.

The "popularized" budget is a direct attempt to set forth explanations of the requested appropriations in such detail as it is felt will enable the people to feel the estimates were conscientiously developed and will cover costs for things that are desired in the program by the community. In addition, efforts are normally made to include, in the lay-citizen's vocabulary, a description of the objectives which will be realized through a stated method of educational programming and teaching. The information thus compiled is distributed to a wide segment of the adult populace in advance of the budget meeting or hearing, so that the people can appraise and digest the data before finding it necessary to express themselves formally.

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The Problem of Public Appeal

The administrator who undertakes or organizes a popularized version of the school district budget should bear in mind its full possibilities for promoting good will towards, and understanding of, the public schools. This is no minor task when one considers the variations in reading comprehension and inculcuated traditions that exist among the populace. Some few people will find a well organized financial statement, with brief explanatory notes, gives them a sufficient basis for appraising school needs. Others will tend to be confused by a bare statement of figures and will understand more if the fiscal data are written into descriptions of everyday activities in and about the schools. Still others believe their understanding is more comprehensive when they can view various graphs and charts and when costs are presented in terms of pupil unit bases.

A second factor which the administrator must consider is that some people are fairly scrupulous about reading material that they receive, while others tend to disregard all but personal mail. The medium and style of format used to present the information must be arresting enough to catch the eye of "he who runs" as well as his more methodical companions.

It is probably not practical to assume that one type of publication will permit adequate understanding of the school fiscal plan, and its concomitant educational implications, by all the people of the area. However, it is important that the administrator have some feeling of assurance that the plan he utilizes to put the budget picture before the people actually meets the test of reader appeal and understanding. Experience and good knowledge of the community situation will be the best guides for achieving this goal.

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Popular Types of Formats

A survey of popularized budgets now employed in districts of the state show many variations. Some of this dissimilarity may arise because of differing degrees of initiative and ingenuity exercised by local school authorities. Part of the differences may also be due to certain localized problems which the particular district is trying to meet through the popularized budget. No known attempts have been made to compare the effectiveness of the various budget forms in terms of public understanding and, quite possibly, no conclusion could be reached that one method far outshines all others as the "right" way.

The following methods for supplementing and explaining the major classifications of fiscal data that are presented in a budget seem to be in common usage at present in this part of the country:

a Narrative technique - Prose description is employed to tell the story of the school program, where the money is needed and how the children and the community benefit.

b Pictorial technique - Reproductions of actual photographs related to school activities, with explanatory captions, are used to highlight the needs for various appropriations.
- Artistic representations are employed in place of actual pictures, or with them, to indicate contrasting situations which will result from budgetary decisions.

c Cartoon Technique - Comic cartoons or similar figurations are used as a "light-hearted" approach to the definition of the goals of the educational program and to its monetary considerations.

d Graphic technique - Bar and line graphs, "pie" charts, "pictographs," unit representations and similar figures indicate a comparative analysis status of income and expenditure items in terms of previous budget experience or in terms of a contrast with acceptable indices.

e Statistical technique - Data worksheets, past experience tables, projected forecasts, significant indices, arithmetical proportions, and the like form supplementary exhibits in defense of the major requested sums.

f Workbook technique - Appropriate spaces are left beside board of education requests for the individual citizen to note his own estimates and questions he desires to raise. Skeleton worksheets are also set up to enable computation of potential revenue and tax rates that would result from revised expenditure totals.

These techniques are often employed in combinations and can portray a very graphic and pleasing picture of the local school program to the people.

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Varying Media For Distribution

At present the most widely used method for placing formal budget estimate data before the people appears to be through the use of specially prepared documents. These run from single page "throw-away" sheets showing a mere financial statement of estimated expenditures and receipts to the bound booklets that are duplicated or printed and incorporate techniques of supplementary explanation described above. The belief that readers pay closer attention to budget problems when they are presented in a unique document apparently is a reason for the popularity of this latter method.

School administrators, however, should not overlook other possible approaches to educating the public about its schools through the central theme of the annual budget. Some districts have periodic bulletins or newsletters that go into the home of parents and other interested citizens. A few administrators have been successful in incorporating budget articles into these documents. Other districts have the opportunity to place regular articles in special columns of the local newspaper or the "house organ" of various industries found within the community. When these agencies give such recognition to public interest and responsibility for the public school system, there are always possibilities that special coverage may be extended to as newsworthy an event as the budget.

Still other avenues are open to potential exploitation by the imaginative and resourceful schoolman. Television programs, as part of public service broadcasts, certainly may well prove to be useful vehicles. Visual presentation of graphic information, public forums, and question and answer periods on TV need further exploration. Perhaps some supplementary material will also need to be put in the viewer's hands for the most effective job when the program presentation is of appreciable length.

Another possible means of putting the budget and its educational implications before the public in a visual manner certainly lies in the use of the display windows of prominent concerns within the community. Many organizations, such as the Red Cross and Community Chest, already avail themselves of this courtesy. School districts could give a good example of the type and quality of work being carried on by having such materials organized by art and other classes. All or parts of the display might be changed periodically to give more class groups an opportunity to participate and to sustain viewer interest.

While "popularizing" the school budget has been a tool adopted by many over the past years, it is a public relations technique that still has a long way to go in attaining desired results. In the rush of operations the development of the popular budget seems to get left until last and then is hurriedly put together. The opportunity for exploiting the budget as one of the important facets of an educational program is great and consideration should be given to making this document a "first order of business." Success in this area has been experienced when art, printing, and graphics classes have been enlisted.

CHAPTER VI

EVALUATIVE CRITERIA AND HELPFUL SUGGESTIONS

The emphasis on using the school budget to convey a comprehensive picture of the educational program has brought with it the need to appraise techniques employed in various stages of budget development and presentation. Thus far few tested criteria have been set forth, although a number of "rules" of thumb" have developed.[1] It would appear, then, that administrators will have to formulate many of their own checklists and observe for themselves the effects that their particular methods for budget making have on the board of education, staff, and lay citizens. Some of the questions which will get at an appraisal of the situation in terms of current educational thinking are:

a Do the new procedures increase public interest in the objectives, methods, and well-being of your schools?

b Do differences of opinion among staff members tend to be resolved, as they work on budgeting, in favor of what is best for the educational program instead of in terms of personal preferences or personalities?

c Is there increased interest and participation in the annual meetings and public hearings at which the budget is presented? Are there expressions of a complimentary nature received from the public because of the completeness and the understandability of the data?

d Do the positions taken by critics at such meetings tend to be more constructive and more in line with factual conditions than in the past?

e Does the additional detail involved in compiling budget requests make subsequent implementation easier? Is the compilation of purchase orders expedited? Do staff members make good use of the opportunity to experiment with new equipment and techniques or does their enthusiasm wane once they have made their suggestions?

f Does the planned schedule for budget development and the well developed data make it easier for the board to conduct its business and to anticipate and cope with future problems?

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[1] Council for Administrative Leadership, Current Practice in Administrative Staffing in New York State, Albany, 1961
Custodial Staffing Formula, Division of Educational Management Services, The State Education Department, Albany

g Is it possible for the board and the administrators to give more complete answers to inquiries of a financial and statistical nature that come from the public, state agencies, and other interested persons?

h Do students seem to have a better understanding of schools and appreciation of the value of public education as a result of being involved in budget planning? Are there indications of suggestions from students which are ultimately finding themselves implemented through the budget? Have ways been found to use portions of the budget development as a "learning situation" within the classroom?

i Are there indications that the pre-planning for materials, apparatus, and the like used in the instructional program results in better organized teaching situations from which the students seem to gain more knowledge?

j Is there evidence that the improved budget practices permit richer and more justified decisions regarding requests for substitute or additional supplies which arise during a budget year?

k Does the proposed budget now approach a more realistic appraisal of financial needs - i.e., are there fewer needs to transfer allocations among budget items within the school year and less necessity to curtail or delay desirable changes on the program until the next budget?

There is no doubt that the school administrator embarking on a comprehensive approach to school budgeting must consider many different procedures that may be used and many objectives which may be sought. As experience is gained and evaluations of one type or another performed, some presently suggested ideas on the subject of good budgeting will be discarded. New ones, no doubt, will be suggested. Meanwhile, the alert administrator will be keeping constantly abreast with the latest professional thinking and suggestions in the field.

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Suggested Do's and Don't's of Good Budgeting

The experiences of school administrators who have experimented with the newer methods of budget development indicate that the newcomer can easily overlook giving attention to one or more important planning factors in his early attempts. This may occur either because the individual does not recognize the importance of certain procedures or fails to even think of them as possibilities.

Some suggestions of both a positive and negative nature that have been culled from the experiences of acknowledged school administrative leaders in this state in relation to good budgeting are included in Exhibit XI shown on pages 74-75.

* * * * *

Improving Public Understanding

There is little doubt that many of the innovations in school budgeting come from a desire to increase public understanding, cooperation, and participation. This justifiable situation arises from the complexities of present day living; great changes and improvements are demanded of the educational program if it is to prepare the youth of today to copy with the problems that will be theirs.

It is not intended to imply that budgeting has any monopoly as a vehicle for increasing public understanding. It does have certain advantages in that it deals with dollars and cents - a factor that is of concern to almost all adults of a community, whether they have children in school or not. Furthermore, it is probably somewhat easier initially to interest adults in schools through a familiar medium such as money than it is to expect them to grasp the problems and implications of educational psychology, guidance, personality development, and other specialized areas of educational concern.

One fact which most school administrators must face is that they will not have large sums of money available to spend on public relations matters. Such a limitation should not act as a determent to activity which will provide a better climate of opinion. The public nature of schools and the various ways in which the statutes both require and permit public participation in educational affairs offer unique opportunities to have the people learn more about the status and potentialities of their educational programs. Exhibit XII on page 78 indicates many ways in which districts of the state are now involving people, groups, and mediums of presentation in the budgeting process to the end of having the community know more about its schools.

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The Budget Document Itself

The area of good design and format for printed or reproduced documents is a highly specialized field in the commercial world. It can, and often does, involve a considerable expenditure of money. School districts are not likely to have the funds which will permit them to hire specialists who can build reader appeal into the layout of the school budget. This places an additional responsibility upon the administrator to utilize the talents and materials available to make the budget document as appealing as possible within the limitations of local resources.

This problem is not as difficult in many school systems as it might appear at first glance. Very often staff members or lay people from the community will be pleased to lend their artistic abilities to this task. In some cases it may also be good practice to assign the layout and art work to the art classes of the schools as a regular instructional assignment. When the administrator takes the time to discuss the importance of various items and the picture to be conveyed with the students, they are presented with a life-like learning situation and a real opportunity to feel as active partners in the problems of their educational program.

There are also many documents in circulation today which give excellent examples as to how financial information may be presented in an appealing style. The exchange of school budget documents among school systems and the kits of such materials that are being developed by professional educational administrative organizations will be further resources to the alert administrator.

(Narrative continues on page 76)

EXHIBIT XI

A DOZEN DO'S AND DON'T'S OF BUDGET MAKING

1	DO - Base the budget on a soundly prepared educational plan.	1	DON'T - Base the budget on "copy work" from previous year's budget.
2	DO - Make every employee a partner in preparing plans and estimates for the budget.	2	DON'T - Make the budget a one-man job for the administrator.
3	DO - Keep the people informed of budget work the year-round. a) Use a budget calendar to organize the work over as feasible a period as possible.	3	DON'T - Make the annual budget a "July-only" show. a) Likewise - don't think of the budget as a seasonal job.
4	DO - Make budget work the cooperative effort of administrator and board of education.	4	DON'T - Be tagged with the criticism that "the administrator (and he alone) makes the budget."
5	DO - Take heed of legal "musts" so that tax levies and expenditures will not be jeopardized.	5	DON'T - Leave legal angles at loose ends.
6	DO - Have a "framework" plan that extends beyond the fiscal year - probably 3-5 years at least.	6	DON'T - Consider school finances in light of a single fiscal year only.
7	DO - Insist on a uniform "flow" of budgetary materials, from the initial requests to the final document.	7	DON'T - "Play it by ear."

(Cont. on next page)

8 DO - Keep abreast of sources and problems of district income, including assessment and equalization practices.	8 DON'T - Think of the budget only in terms of expenditures; consider also all possible sources of income. a) Don't count "income chickens" before they are hatched.
9 DO - Take advantage of the privilege of transfers in order to humanize the working of the budget. a) Use transfers instead of "padding."	9 DON'T - Be a slave to a line-item budget.
10 DO - Maintain budgetary control through an encumbrance system and monthly reports on funds available for use.	10 DON'T - Take things for granted or trust your memory on what has been spent to date.
11 DO - Develop an effective public relations program.	11 DON'T - Expect public to buy a "pig in a poke."
12 DO - Develop different versions or editions of budget document for different groups, e.g., the lay public, special advisory groups, the board of education.	12 DON'T - Try for an "all purpose" single edition that will try to answer all questions for all groups.

Some schoolmen who have been involved in the newer styles of budget making have noted certain details in the format and contents of their documents which they feel are important to both the completeness and proper utilization of the compiled data. A list of some of these on which agreement is pretty strong is found in Exhibit XIII on pages 79-80.

* * * * *

A Legal Reference Checklist

Budget development, compilation and administration are governed by many legal and quasi-legal requirements. Such mandates or proscriptions come from various sources - the education, local finance, taxation and other consolidated laws, regulations and decisions of the commissioner of education and authorities in other governmental agencies, and court decisions being among the more prominent.

The effective school administrator does not allow a fear of violating such requirements to keep him from initiating new practices or provisions in school budgeting which will enhance the educational program. He does, however, realize that adherence to the principles of the legal dictates and promulgated decisions can save both himself and his board from many embarrassing and uncomfortable situations. Many times the ability to indicate to an irritated taxpayer or parent the legal necessity or basis for certain budgetary considerations will also prevent a more widespread antagonism based upon suspicion and misunderstanding.

Most administrators will have little or no training in a legal background, nor can it be expected that they should ever be required as a group to handle the many facets of educational law with the aplomb of a lawyer. Many responsible schoolmen, however, are today organizing devices which will give them fundamental assistance in meeting the legal provisions for many administrative tasks. The chart shown on pages 81-82 is one example of a brief but helpful compilation of references dealing with budgeting and its implementation.

The data given in this instance touch largely on general considerations. Each administrator will find in his own experiences the continual need to seek legal justifications for many more subtle aspects of budgeting. It might be recommended, then, that the various points of helpful information be recorded on index cards and maintained in an adequately referenced file so that new information can be added with a minimum of effort in an appropriate sequence.

Initial references for compiling such helpful information would be the volumes of a New York State Consolidated Law series dealing with Education and Local Finance Law in particular (available from commercial sources), Regulations of the Commissioner of Education (available from the Bureau of Publications, State Education Department), and Opinions of Counsel for the State Education Department. Most pertinent annual legislative changes will be found in issues of the "Bulletin to the Schools"[1] and the issue of the "Journal of the New York State School Boards Association, Inc.,"[2] published after the close of the Annual Legislative Session. The periodically issued "School Business Management News" of the Division of Educational Management Services of the Education Department will also provide helpful assistance on newly recognized problems in the area of budgeting. Decisions of the commissioner of education in all areas of educational concern are published annually in a volume entitled STATE DEPARTMENT REPORTS. Copies of this document may be purchased through the Gifts and Exchange Section of the State Library, Education Department, Albany. Opinions of other state agency heads that might impinge on school budgeting are often available upon request to the specific agency.

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[1] "Bulletin to the Schools." Albany: University of the State of New York, State Education Department. Published monthly during the school year.

[2] "Journal of the New York State School Boards Association, Inc." Albany: New York State School Boards Association, Inc. Published in March, June, September, and November.

EXHIBIT XII

POTENTIAL AVENUES FOR INCREASING PUBLIC UNDERSTANDING REGARDING SCHOOLS AND SCHOOL BUDGETING

"In preparing the budget have you thought of ways in which the following might be used:

1 Citizens' or citizen-staff committees? . . . . .

2 Addresses by staff and individual board members to organized groups in the community? . . . . .

3 Conferences with interested citizens? . . . . .

4 Newspaper articles written by the school staff or by professional reporters? . . . . .

5 Radio - skits, talks, presentations of school activities or teaching situations, spot public service announcements regarding budget explanation hearings? . . . . .

6 Television - (techniques similar to radio)? . . . . .

7 Staff committees? . . . . .

8 Student committees? . . . . .

9 Portions of the time involved in in-service training programs? . . . . .

10 Research activities? . . . . .

11 Guest speakers who are professionally active in promoting various aspects of good budgeting? . . . . .

12 Informal hearings at the community or individual school building attendance area level? . . . . .

13 Use of organized community groups directly associated with schools? . . . . .

14 Sources of technical assistance - N.E.A., AASA, etc. . . . . .

15 Wide distribution of "popularized" budgets within the community? . . . . .

16 Effective organization of the agenda for the meeting and judicious conduct of the meeting itself? . . . . .

17 Informal or formal polling of the level of public understanding following budget adoption? . . . . .

EXHIBIT XIII

A BUDGETARY DOCUMENT CHECKLIST

FORMAT

1 Does the budget have an adequate cover? . . . . . .

2 Is the school district and period of time the budget covers clearly and adequately indicated on the cover? . . . . . .

3 Is there any possibility of a cover design to show some desirable aspect of the educational and administrative objectives of the schools? . . . . . .

4 Is the document of a size that is easily handled? . . . . . .

5 Does the document cater to the reading and technical level of the group to whom it will be generally distributed? . . . . . .

6 Is the method of reproduction satisfactory from a reading point of view? . . . . . .

7 Is there a table of contents? . . . . . .

8 Is the date organized in sections so that the budget may be viewed quickly for its major aspects and in a more detailed manner by those desiring to do so? . . . . . .

9 Will visible indices to special sections be helpful? . . . . . .

10 Are the pages numbered? . . . . . .

11 Are exhibits and tables clearly identified and appropriately captioned? . . . . . .

12 Are the accounts so coded that they can be readily transferred to the accounting system? . . . . . .

13 Is due credit given to those who participated? . . . . . .

CONTENTS

1 Can a letter of transmittal be effectively included? . . . . . .

2 Has a statement of aims and objectives of the educational program been included after approval by the board? . . . . . .

3 Does the written statement refer to major implementations of the educational program as found in various accounts of the budget? . . . .

(Cont. on next page)

EXHIBIT XIII (Cont.)

4 Do the various itemized supporting statements for proposed expenditures show by their organization the coordination of educational planning? (This might apply particularly to textbooks, guidance tests, workbooks, etc.) . . . . .

5 Are the expenditures shown under the proper codes? . . . . .

6 Is there a complete summary of receipts and expenditures on one page so that the balanced nature of the budget may be seen at a glance? . . . . .

7 Is the resolution form, indicating the extent to which the budget detail will be proposed for adoption, included? . . . . .

8 Are comparative statistics for recent years shown for budget items? (Receipts, expenditures, valuations, tax rates, etc.) . . . . .

9 Is there information regarding potential enrolments, assessments, and other trends included so that the present budget can be viewed with an eye to the future? . . . . .

10 Is some explanation given as to what types of school operations are covered under the general accounting headings? . . . . .

11 Is there a schedule of bonded indebtedness and retirement included? . . . . .

12 Is there a statement included to show the status of reserve funds, if any? . . . . .

13 Has the estimated tax rate that will be required been indicated? Is there a definite indication that this rate is tentative and that it depends on the tax roll to be compiled? . . . . .

14 Is there a brief explanation included showing the taxpayer how he may compute his potential tax bill? . . . . .

15 Has provision been made for the legal mandates for school budgeting? . . . . .

16 If the budget is to be distributed to the public at large, is there space where citizens can make notes for their guidance at hearings or at the annual meeting? . . . . .

17 Are residents with questions about the budget informed of the persons to contact for answers and of the times these persons will be available? . . . . .

EXHIBIT XIV

HELPFUL LEGAL REFERENCES ON SCHOOL BUDGETING

Below are shown some reference sources which deal with various phases of budget development and administration. The sections, unless otherwise stated, refer to the enumerations found in consolidated Education Law of the State as amended through the close of the 1966 Legislative session.

	Union Free School Districts*	Central School Districts	City School Districts in Cities of Less than 125,000 Pop.
1. Is a written proposed statement of expenditures and receipts required?	Yes - Sec. 1716	Yes - Sec. 1716 per Sec. 1804, subd. 1	Yes - Section 2516
2. Is there a specified minimum format that must be adhered to?	No - (It can be recommended, however, that the proposed budget be in at least as much detail as the budget work form and financial report form annually distributed by the Education Department)	No -	Yes - it must be in as much detail as the city budget report form distributed by the Ed. Dept., Sec. 2516, subd. 2
3. Who will adopt the budget? When?	Majority of the qualified voters present and voting at the annual district meeting or a special district meeting called for the purpose.	Same as for Union Free Districts	The board of education at a regular board meeting after a public hearing has been held on the tentatively proposed budget. Suggestions made at this hearing are not required to be followed. Sec. 2519
4. How shall the vote be taken?	By ballot, or by the taking and recording by individual name of the ayes and noes, or by voting machine. Sec. 2017, 2022, 2035		In accordance with normal board voting procedure

* Except Union Free School Districts whose boundaries are coterminous with village boundaries

(Cont. on next page)

5.	To what extent may the various items be separately discussed and approved?	Except if the meeting is held in separate election districts, when demanded by a majority vote of those present and voting by hand or voice vote, a specific item may be considered separately and voted upon. Sec. 2022 (see 2017,sub.5)		
6.	Must public notice of the annual district meeting or hearing or special district meetings be given?	Yes - at least 25 days if published; 25 days if posted. Sec. 2004	Yes - Same as for Union Free Districts. Sec. 2004	Yes - At least 20 days. Sec. 2517
7.	Must printed or otherwise reproduced copies of the proposed budget be available for public inspection before the meeting or hearing?	Yes - Available during 7 days preceding to any district taxpayer on request and at each schoolhouse still operated. Sec. 1716	Yes - Same as for Union Free Districts. Sec. 1716	Yes - 100 copies filed with clerk of board for at least 45 days prior to beginning of fiscal year. Sec. 2516
8.	Must the final budget be published after adoption?	No	No	Yes - Within 10 days after adoption. Sec. 2519
9.	Is the tax rate established when the budget is adopted?	No - The amount of money that is to be raised by tax is adopted. The tax rate needed to raise this sum is later established by the trustee or board after the tax roll has been completed.		
10.	If a budget is not adopted as required, is a district without means to operate a school?	No - Sec. 2023	No - Sec. 2023	The board of education is required to adopt the budget
11.	May funds be transferred within the school year within the several appropriations so long as the total appropriation is not exceeded?	Yes - Except that transfers may not be made from appropriations requiring specific approval of the voters until the original purpose of the appropriation has been accomplished.	Same as for Union Free Districts.	Yes - Within certain limitations. Sec. 2521, subd. 3

(Cont. on next page)

12. May the total budget appropriation be exceeded?	No - Unless the additional appropriations are approved by the voters at a duly called meeting or unless the expenditures are of a "contingent" nature or imposed by statutory requirement.	No - Same as Union Free Districts.	Yes - By board action when proper funds are available. Sec. 2521, subd. 1, 2
13. Should the adopted budget be formally made a part of the official minutes of the district or board?	Yes - Sec. 2121, 2027	Yes - Sec. 2121, 2027	Yes - Sec. 2519, subd. 1
14. Must any particular system of accounting be followed in expending budget appropriations?	Yes - They shall be itemized and distributed in accordance with the classifications required by the Uniform System of Accounts, Sec. 2116a, Education Law. Regulations of the Commissioner of Education. Sec. 205, 2(c)	Yes - Same as for Union Free Districts	Yes - Sec. 2116a, subd. 1 and 2
15. Must an annual financial report be rendered publicly showing receipts and expenditures?	Yes - in July or August. Sec. 1721	Yes - Same as for Union Free Districts.	Yes - Within 3 months after close of fiscal year. Sec. 2528

CHAPTER VII

Program Budgeting

A seemingly new direction in budget preparation is currently taking place in federal governmental budgeting and in educational budgeting in the United States. This process is known as "program" budgeting. In its barest essentials, the theory behind this method of budgeting is to set goals for the various aspects of the program, e.g., all pupils will have three years of social studies in the high school, set costs upon these programs by performance accounting, and project future costs. All programs will then be evaluated in their order of importance within the resources available in order to establish a total budget. It can readily be seen that this is essentially "cost accounting" with the element of forecast added.

Many values are to be gained in the use of program budgeting and the supporting performance accounting. Among the most important are:

1. A thorough understanding of the myriad of minor programs making up the total program of the district.

2. A cost factor which, with the evaluation of the results, will give a sound basis for policy decisions as to the installation, continuance, enlargement, or elimination of program.

3. An effective, understandable set of values, evaluations and costs to aid in the explanation of the district's needs to the community.

In making a decision to employ program budgeting, the board of education and the chief school officer should be aware of some of the limitations. The major of these are:

1. An expensive, sophisticated accounting system is necessary to produce the detailed financial data.

2. The need for methods to effectively evaluate the non-financial results of programs.

3. A thorough understanding that the costs of different but like programs, e.g., three years of social studies and three years of languages, may vary substantially in areas which cannot effectively be controlled. The best example of this would be teachers with long service in social studies and relatively new teachers in the languages.

4. The high risk that individual programs may be attacked by board members or taxpayers based upon a seemingly high individual cost and the emphasis placed on what is essentially a small piece of the entire program.

The essential difference in preparing a program budget and the type in most common use as discussed in the balance of the handbook is that the total programs of the district must be broken down into individual supporting programs, such as library, secondary English, elementary music, etc. These sub-programs are then further broken down to show the various elements of expense involved.

Without going into detail on the framing of the type of budget, the following example will serve to illustrate the necessary component information and the advantages and limitations mentioned above.

Program: 225- English Secondary

No. Pupils	No. Sections	No. Teachers
200 Grade 9	8	1-3/5
175 Grade 10	7	1-2/5
195 Grade 11	8	1-3/5
172 Grade 12	7	1-2/5
742	30	6.
Elective Grade 12	2	2/5
Elective Grade 11	1	1/5
Elective Grade 10	1	1/5
Elective Grade 9	1	1/5
	5	1.

Performance:	225-112	Salaries	$52,500
	-200	Equipment	3,000
	-300	Supplies	3,500
	-413	Compensation Insurance	95
	-611	State Teachers Retirement	8,993
	-612	State Teachers Ret. Supp.	355
	-615	Social Security	2,033
	-616	Health Insurance	727
Total Program	225		$71,203

It will be noted that this example does not include assigned costs of heat, light, power, custodial services, debt service, board of education overhead, supervision, business services, fire insurance, or transportation of students, although a share of all these items would be legitimate charges for a complete program budget.

CHAPTER VIII

The Budget in Operation

Considerable emphasis has been placed in this handbook on various methods for collecting and organizing budgetary data, working cooperatively with various groups in the developmental stages, meeting legal requirements and seeing the completed estimates through their successful approval and adoption. This stress is in line with the organizational pattern of the nine handbooks in this series dealing with school business management functions in public schools.

Administrative concern regarding good budgetary procedure does not end, however, with adoption of the budget. Flexibility and good educational and business management must be observed during the expenditure program. Sight cannot be lost of the fact that the entire value of a well organized budget is that it enables the district to provide the best educational program possible under the operating advantages and limitations present in the district.

Seven of the other handbooks in this series go extensively into various techniques that relate to the expending of funds for types of educational operations covered in the budget. The remaining one covers general information relative to the efficient overall management of a school district.

No attempt, therefore, will be made here to discuss recommenced practices that deal with the budget program after its adoption. The responsible administrator is advised to bear in mind, as he views these other handbooks, the implications that their suggestions do have for good budgeting. Furthermore, he is reminded that budgeting, like all the other defined areas of school business management, is a supporting cornerstone to a good educational program. The best interests of the latter should dictate, as far as possible, the methods by which the business office and the entire administrative organization operate. Profit is not a motivating factor. Good public stewardship and the general welfare of the school community are.

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APPENDICES

Appendix		Pages
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	Principals' Forms	92-103
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B	Cooperative Budgeting Worksheets	127-174
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APPENDIX A

DECENTRALIZED BUDGETING WORKSHEETS

- PRINCIPALS' FORMS -

(NAME OF SCHOOL DISTRICT)
(LOCATION)

BUDGET REQUEST
for

The School Fiscal Year Beginning ______, 19___ And Ending ______, 19___

____
Name of School

ALL (W) AND (B) FORMS
SHOULD BE RETURNED TO
THE OFFICE OF _______
____
ON OR BEFORE_________

To be filled in by Principal	
Number of Sheets Included	Worksheet
	W-8 General Information
	W-9 Instructional Positions
	W-10 Office Supplies
	W-11 Travel for Principal and Staff
	W-12 Textbooks
	W-13 Instructional Supplies
	W-14 Non-Certified Staff
	W-15 Custodial Supplies
	W-16 Maintenance
	W-17 Capital Outlay

____
Principal's Signature

____
Date

To All Principals: September 15, 19___

These forms are provided to you as principal for the purpose of obtaining your assistance in the preparation of a budget for the next school fiscal year. The information which you provide will be used to prepare the full operating budget for the entire district. Once the latter has been adopted, it is anticipated that each school unit will be given a subsidiary budget within the overall one. The power to reallocate funds within the year among the various schools, of course, will still remain with the Board of Education, but it is hoped that with experience we can develop subsidiary budgets that will remain intact except in cases of emergencies or unusual circumstances. One of the objectives of this request procedure is to increase the interest of the staff and local community groups in the educational objectives of the district by focusing their attention on the program for their immediate school and the planning which is necessary to provide funds for a sound educational program. As these forms are being prepared, it is hoped that you and the others involved will bear in mind the need to integrate your requests, educationally and financially, with the needs and abilities of the district as a whole.

It is also hoped that you will enlist the services of your teachers, directors, department heads and custodial and other personnel in arriving at the requests to be submitted. You will also wish to consult with the curriculum coordinator, the school business administrator, the purchasing agent, and the superintendent of buildings and grounds. You may, of course, call on me at any time. This is an excellent way to gain active participation in the development of an educational program and to increase an understanding of why all things cannot be accomplished on a minute's notice or without adequate support from the community. This will mean work for you and others, but the final results should be beneficial to the children of our community. The board of education will also be provided with the professional advice it needs to make sound budgetary decisions.

Attached are two sets of forms prefaced (B) and (W). The (B) forms, (B-2) are the budget request recapitulation forms. The (W) series, (W-8 through W-17), are the worksheet forms to breakdown most of the items listed on the (B) forms. It may be necessary to use several worksheets to itemize some of the larger request sums. The table below indicates the purpose of each worksheet form which must be summarized on the (B-2) forms except for W-8. These must be completed and returned by January 5, 19___.

Worksheet Form	Purpose
W-8	Detailed General Information (No further summary)
W-9	Breakdown of Instructional Positions
W-10	Breakdown of Office Supplies
W-11	Breakdown of Travel for Principal and Staff
W-12	Breakdown of Textbooks
W-13	Breakdown of Instructional Supplies
W-14	Breakdown of Non-certified Positions
W-15	Breakdown of Custodial Supplies
W-16	Breakdown of Maintenance Items
W-17	Breakdown of Capital Outlay Items

Please make out all forms in triplicate. One copy should be kept in your office and two copies should be forwarded to ______________________. It will be necessary to discuss your budget with you at various times before the final estimates are completed for the district. Feel free to raise any questions which may come to your mind. As soon as the final budget has been adopted, a set of the (B) forms will be returned to you. The figures in the column headed "Final Appropriations" will be available for expenditure by your school during the next school fiscal year.

____

Superintendent of Schools

W-8 - GENERAL INFORMATION

ELEM. SCHOOL	Sept.30 Enroll. & No. of Teachers						Jr.-SR. HIGH SCH	Sept.30 Enrollments		
	19__ Actual		19__ Actual		19__ Anticipated			19__ Actual	19__ Actual	19__ Antici.
	Enr.	Tchr.	Enr.	Tchr.	Enr.	Tchr.		Enr.	Enr.	Enr.
Kg__day							7			
1							8			
2							9			
3							10			
4							11			
5							12			
6							P.G.			
Special							Special			
Total Elem.							Total Jr.-Sr.			

ELEMENTARY SPECIAL SERVICES

Service	Days Per Week (Actual) 19__	Days Per Week (Requested) 19__

NON-INSTRUCTIONAL STAFF

Position	Number (Actual) 19__	Number (Requested) 19__
Full-Time Custodians		
Part-Time Custodians		
Clerical & Steno.		
Other (Itemize)		

SECONDARY TEACHERS

Subject	Number (Actual 19__	Number (Requested) 19__

W-9 - INSTRUCTIONAL POSITIONS

List below data for all professionally certified personnel, using the district salary schedules and Salary By-Laws and other Regulations of the Board of Education for the salary request basis. If any person has satisfied a special increment of the schedules, attach a statement of explanation. Special pay for extra work should be shown separately. New brackets before and after their names. Vacant positions should be so designated and requested tentatively at the third step of Schedule A in the case of teacher positions. For others, request at the first step.

New positions should be placed on a separate sheet and brief justification attached for each. No estimated salary should be entered at present for these.

Where a position is part-time, indicate the days per week in the salary column.

Current rates for related salary items are:		
	Social Security	- 4.4% of First $6,600 of Salary
	Retirement	-17.7% of Salary
	Retirement Supplement	- .7% of Salary
	Health Insurance - Individual	- $55.44 per year
	Family	- $108.00 per year.

Budget Code:
Prin. & Ass't. - 11-211-100
Teachers - 11-220-111
Substitutes - 11-220-149

		SALARY AND DISTRICTS SHARE OF RELATED SALARY ITEMS											
			19__ - 19__ ACTUAL					19__ - 19__ ESTIMATED					
NAME	POSITION	SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	FOR CENTRAL OFFICE USE ONLY
TOTALS													

W-10 - OFFICE SUPPLIES

Budget Code 11-A211-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of these standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that new items should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use
	bx.	Bands, Rubber, No. 400, Asst'd	$.09		
	bx.	Bands, Rubber, No. 16, 1 oz.	.08		
	ea.	Blotters, desk, green	.21		

W-11 - TRAVEL FOR PRINCIPAL AND STAFF

Budget Code 11-A220-400

Name	Purpose	Tentative Dates	Amount Requested	For Central Office Use

W-12 TEXTBOOKS AND WORKBOOKS

Budget Code: Texts 11-220-398
Workbooks 11-220-300

List below the inventory of each textbook and workbook presently used in your building and the number of additional copies you will need. Where you wish a different book to replace one now being used, list the full information requested on the form and attach a note explaining the reason.

New series	Replacement	Age of books being replaced	No. of Copies		Title and Author	Publisher	Edition or Date of Pub.	Unit Cost	Tot. Cost	For Central Office Use Only
			Inventory	Required						
					Arithmetic, Jones	Prentice-Hall	3rd	$ 2.29	$	
					English, Mason	Ronald Press	1965	2.91		

W-13 - INSTRUCTIONAL SUPPLIES

Budget Code: 11-220-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of the standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that a new item should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use
	bx.	Crayon, 12 assorted	$.19		
	rm.	Paper, Construction, 22 x 17, White	3.97		

W-14 - NON-CERTIFIED STAFF

List below data for all professionally certified personnel, using the district salary schedules and Salary By-Laws and other Regulations of the Board of Education for the salary request basis. If any person has satisfied a special increment of the schedules, attach a statement of explanation. Special pay for extra work should be shown separately. New brackets before and after their names. Vacant positions should be so designated and requested tentatively at the third step of Schedule A in the case of teacher positions. For others, request at the first step.

New positions should be placed on a separate sheet and brief justifications attached for each. No estimated salary should be entered at present for these.

Where a position is part-time, indicate the days per week in the salary column.

Current rates for related salary items are: Social Security - 4.4% of First $6,600 of Salary
Retirement - 9.3% of Salary
Retirement Supplement - .7% of Salary
Health Insurance - Individual - $55.44 per year
Family - $108.00 per year

Budget Code: 11-600-100

		SALARY AND DISTRICT'S SHARE OF RELATED SALARY ITEMS											
		19__ 19__ ACTUAL						19__ 19__ ESTIMATED					
NAME	POSITION	SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP	HEALTH INS.	FOR CENTRAL OFFICE USE ONLY
TOTALS													

W-15 - CUSTODIAL SUPPLIES

Budget Code: 11-600-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of these standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that new items should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use
	dz.	Mopheads, 6 oz., cotton	$ 1.98	$	
	drum	Wax, Carnauba, non-slip, Fuller #11 or eq.	197.50		

W-16 - MAINTENANCE

Budget Code: 11-600-300

Itemize each of the budget requests.		
Description	Est. Cost	For Central Office Use
	$	

W-17 - CAPITAL OUTLAY

Budget Code: 11-A900-810

Itemize each of the budget requests.		
Description	Est. Cost	For Central Office Use
	$	

B-2 - BUDGET REQUEST RECAPITULATION FORM

Building Code: #11

Budget Code	Expenditure Item	Total Principal's Request	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A211-	Supervision, Principals				
-100	Personal Services				
-200	Equipment				
-300	Supplies and Materials				
-400	Other Expenses				
	Total				
A212-	Supervision, Others				
-100	Personal Services				
-200	Equipment				
-300	Supplies and Materials				
-400	Other Expenses				
	Total				
A220-	Instruction - Regular Day School				
-100	Personal Services				
-110	Salaries, Certified: ½ Day K				
-111	Salaries, Certified: K-6				
-112	Salaries, Certified: 7-12				
-149	Salaries, Substitutes				
-200	Equipment				

NOTE: Recapitulation form will continue listing items to be reported by individual building in accordance with uniform system of accounting.

APPENDIX A

DECENTRALIZED BUDGETING WORKSHEETS

- CENTRAL OFFICE FORMS -

Following are two sets of forms, prefaced (B) and (W), suggested for use by the Central Office. The (B) forms are the budget request recapitulation forms. The (W) series, (W-1 through W-7) are the worksheet forms to break down most of the items listed on the (B) forms. The pattern of these forms is the same as suggested for use by individual school principals and the numbers shown after the form prefix complete the numerical sequence of forms needed to compile the district-wide budget.

These forms should be used to determine estimates for items that pertain to central office administration, and do not duplicate estimates obtained from the individual schools. To complete the district budget it is necessary for the central office to combine the individual school requests and recapitulate them with the data estimated at the central office level. Some combining of estimates for various budget subheadings will be necessary.

The table below indicates the purpose of each worksheet form.

Worksheet Form	Purpose
W-1	Breakdown of Board, Central Office and Other Positions
W-2	Breakdown of Board and Central Office Supplies
W-3	Breakdown of Maintenance
W-4	Breakdown of Transportation and Garage Building
W-5	Breakdown of Insurance
W-6	Breakdown of Debt Service
W-7	Breakdown of Capital Outlay Items

It is suggested that these forms be made out in duplicate, one copy to be retained by the Central Office and the other copy to be given to the Assistant Superintendent for Business Management or similarly responsible person.

W-1 - BOARDS, CENTRAL OFFICE AND OTHER POSITIONS

List below data for all professionally certified personnel, using the district salary schedules and Salary By-Laws and other Regulations of the Board of Education for the salary request basis. If any person has satisfied a special increment of the schedules, attach a statement of explanation. Special pay for extra work should be shown separately. New brackets before and after their names. Vacant positions should be so designated and requested tentatively at the third step of Schedule A in the case of teacher positions. For others, request at the first step.

New positions should be placed on a separate sheet and brief justification attached for each. No estimated salary should be entered at present for these.

Where a position is part-time, indicate the days per week in the salary column.

Current rates for related salary items are:		
	Social Security	- 4.4% of First $6,600 of Salary
	Retirement	-17.7% of Salary
	Retirement Supplement	- .7% of Salary
	Health Insurance - Individual	- $55.44 per year
	Family	- $108.00 per year.

Prin. & Ass't. - 11-211-100
Teachers - 11-220-111
Substitutes - 11-220-149

NAME	POSITION	SALARY AND DISTRICTS SHARE OF RELATED SALARY ITEMS											FOR CENTRAL OFFICE USE ONLY
		SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	
TOTALS													

W-2 - BOARD AND CENTRAL OFFICE SUPPLIES

Budget Code 11-A-211-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of these standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that new items should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use

W-3 - MAINTENANCE

Itemize each request Budget Code: 600-300

Description	Estimated Cost
	$

W-4 - TRANSPORTATION AND GARAGE BUILDING

The items below cover a comprehensive analysis of transportation costs. The sub-totals indicate where specific types of expenditures should be recapitulated for budgetary purposes. Attach an itemization of all items except personal services.

Budget Code	Item	Present Appropriation	Estimated Cost
A510-	Transportation	$	$
-100	Personal Services (From W-1)		
-200	Equipment		
-210	Purchase of Buses		
-300	Supplies and Materials		
-400	Other Expenses		
-451	Private Carrier		
-452	Public Service Corporation		
-500	Services from Other Districts		
-505	Vocational Board		
-525	Cooperative Board		
-660	Services from Municipalities		
	Sub Total		
A530-	Garage Building		
-100	Personal Services (From W-1)		
-200	Equipment		
-300	Supplies and Materials		
-400	Other Expenses		
-500	Services From Other Districts		
-550	Services From Municipalities		
	Sub Total		
	Total Transportation		

W-5 - INSURANCE

Budget Codes:
Liability 740-412
Compensation 740-413
Other 740-414

Attach to this worksheet a schedule showing the particular types of coverage and the amounts for each building unit of the district. List and total by budget codes.

Budget Code	Type	Coverage	Amount of Coverage	Rate	Expiration Date	Premium	
						Cur. Yr.	Bud. Yr.
						$	$

W-6 - PRINCIPAL AND INTEREST PAYMENTS

Describe each type of payment adequately and group payments according to capital notes for construction buses or other, bond anticipation notes for construction, buses or other and budget notes, Total for each code.

Budget Code	Indebtedness	Current Year		Budget Year	
		Principal	Interest	Principal	Interest
		$	$	$	$

W-7 - CAPITAL OUTLAY

Itemize budget request by the type of expenditure. Total becomes transfer of funds request.

Description	Estimated Cost
	$

B-1 BUDGET REQUEST RECAPITULATION FORM

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A010-	BOARD OF EDUCATION							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expense							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A020-	District Clerk							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A030-	District Treasurer							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A040-	Tax Collector							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A050-	Auditing Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A060-	Legal Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A070-	District Meeting							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A080-	Census							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	BOARD OF EDUCATION							
A100-	CENTRAL ADMINISTRATION							
A110-	Chief Sch. Administrator							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A110-	Chief Sch. Administrator (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A120-	Curriculum Development and Supervision							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A130-	Business Administration							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A140-	Research							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approved By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A140-	Research (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A150-	Personnel							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A160-	School-Community Relations							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	CENTRAL ADMINISTRATION							
A200-	INSTRUCTION - REGULAR DAY SCHOOL							
A211-	Supervision, Principals							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A211-	Supervision, Principals (Contd.)							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A212-	Supervision, Others							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
A220-	Teaching							
-100	Personal Services							
-110	Salaries, Certified: ½ Day K							
-111	Salaries, Certified: K-6							
-112	Salaries, Certified: 7-12							
-149	Salaries, Substitutes							
-200	Equipment							
-300	Supplies & Materials							
-398	Textbooks: K-6							
-399	Textbooks: 7-12							
-400	Other Expenses							
-401	Services from School Districts in Other States							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A220-	Teaching (Contd.)							
-500	Services from Other Districts							
-501	Tuition: K-6							
-502	Tuition: 7-12							
-505	Vocational Board							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A280-	Co-curricular Activities							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A281-	Inter-scholastic Athletics							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appro-priation
		Building #11	Building #12	Building #26				
A291-	Guidance							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A292-	Psychological Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A293-	Attendance Service							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appro-priation
		Building #11	Building #12	Building #26				
A293-	Attendance Service (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A294-	Health Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A295-	Social Work Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	INSTRUCTION - REGULAR DAY SCHOOL							
A300-	INSTRUCTION - SPECIAL SCHOOLS							
A311-	Supervision, Principals							
-100	Personal Services							
-200	Equipment							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A311-	Supervision, Principals (Contd.)							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A312-	Supervision, Others							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A320-	Teaching							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-398	Textbooks							
-400	Other Expenses							
-500	Services from Other Districts							
-501	Tuition to Other School District K-6							
-502	Tuition to Other School District 7-12							
-525	Cooperative Board: Services							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A320-	Teaching (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A391-	Guidance							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	INSTRUCTION - SPECIAL SCHOOLS							
A400-	Community Services							
A410-	Recreation							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A420-	Youth Program							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A420-	Youth Program (Contd.)							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A430-	Civic Activities							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	COMMUNITY SERVICES							
A500-	TRANSPORTATION							
A510-	Transportation							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-451	Private Carrier							
-452	Public Service Corp.							
-500	Services from Other Districts							
-505	Vocational Board							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A530-	Garage Building (Operation and Maintenance)							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
TOTA	Sub Total							
TOTAL -	TRANSPORTATION							
A600-	OPERATION AND MAINTENANCE OF PLANT							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-411	Fire Insurance							
-420	Fuel and Utilities							
-430	Rental							
-440	Contract, Prof. and Technical Services							
-460	Contract, Operation and Maintenance							
-500	Services from Other Districts							
-550	Services from Municipalities							
TOTAL -	OPERATION AND MAINTENANCE OF PLANT							
A700-	UNDISTRIBUTED EXPENSES - SERVICE UNITS							
A710-	Printing and Publishing Unit							
-100	Personal Services							
-200	Equipment							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A710-	Printing and Publishing Unit (Contd.)							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A720-	Data Processing Unit							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	SERVICE UNITS							
A700-	UNDISTRIBUTED EXPENSES - EMPLOYEES' BENEFITS							
A730-	Employees' Benefits							
-611	Teachers' Retirement (17.7% x 65-66)							
-612	Teachers' Retirement Supplement							
-613	Employees' Retirement							
-614	Employees' Retirement Supplement							
-615	Social Security							
-616	Health Insurance							
-617	Life Insurance							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Building #12	Building #26	Total Principal's Requests	For Central Office Use Only	Submitted for Approval By The Voters	Final Appro-priation
A730-	Employees' Benefits (Contd.)							
TOTAL -	EMPLOYEES' BENEFITS							
A700-	UNDISTRIBUTED EXPENSES - INSURANCE							
A740-	Insurance							
-412	Liability							
-413	Compensation Insurance							
-414	Other Insurance							
TOTAL -	INSURANCE							
A700-	UNDISTRIBUTED EXPENSES - UNCLASSIFIED							
A750-	Unclassified							
-526	Coop. Board: Administrative Charge							
-551	Assessments							
-621	Refund of Prior Years' Revenue							
-623	Judgments and Claims							
-624	Bond and Note Issue Expense							
-625	Other Unclassified Expense (Specify)							
-649	Contingent Account							
TOTAL -	UNCLASSIFIED							
A800-	DEBT SERVICE - PRINCIPAL							
A800-	Principal							
-711	Bonds, Capital Notes for Construction							
-712	Bonds, Capital Notes for Buses							
-713	Bonds, Capital Notes for Other							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A800-	Principal (Contd.)							
-714	Bond Anticipation Notes for Construction							
-715	Bond Anticipation Notes for Buses							
-716	Bond Anticipation Notes for Other							
-717	Budget, Revenue, and Tax Anticipation Notes							
TOTAL -	PRINCIPAL							
A800-	DEBT SERVICE - INTEREST							
A800-	Interest							
-721	Bonds, Capital Notes for Construction							
-722	Bonds, Capital Notes for Buses							
-723	Bonds, Capital Notes for Other							
-724	Bond Anticipation Notes for Construction							
-725	Bond Anticipation Notes for Buses							
-726	Bond Anticipation Notes for Other							
-727	Budget, Revenue, and Tax Anticipation Notes							
TOTAL -	INTEREST							
A900-	INTER-FUND TRANSFERS							
-810	To Capital Funds							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A900-	INTER-FUND TRANSFERS (Contd.)							
-820	Insurance Recoveries to Capital Funds							
-830	Federal Aid to Capital Funds							
-840	To School Lunch Fund							
-850	To School Store Fund							
-870	To Public Library Fund for Debt Service							
-890	To Federal Aid Fund							
TOTAL -	INTER-FUND TRANSFERS							
TOTAL -	APPROPRIATIONS							

APPENDIX B-1

COOPERATIVE BUDGETING WORKSHEET

PRINCIPALS' FORMS

NAME OF SCHOOL DISTRICT
LOCATION

BUDGET REQUEST
FOR

The School Fiscal Year Beginning______________, 19__And Ending________,19__

____
Name of School

To Be Filled in by Principal	
	W-10 Office Supplies
	W-11 Travel for Principal and Staff
	W-12 Textbooks
	W-13 Instructional Supplies
	W-15 Custodial Supplies

ALL (W) AND (B) FORMS
SHOULD BE RETURNED TO
THE OFFICE OF
____
ON OR BEFORE
____

____
Principal's Signature

____

To All Principals: September 15, 19___

These forms are provided to you as principal for the purpose of obtaining your assistance in the preparation of a budget for the next school fiscal year. The information which you provide will be used to prepare the full operating budget for the entire district. Once the latter has been adopted, it is anticipated that each school unit will be given a subsidiary budget within the over-all one. The power to reallocate funds within the year among the various schools, of course, will still remain with the Board of Education, but it is hoped that with experience we can develop subsidiary budgets that will remain intact except in cases of emergencies or unusual circumstances. One of the objectives of this request procedure is to increase the interest of the staff and local school community groups in the educational objectives of the district by focusing their attention on the program for their immediate school and the planning which is necessary to provide funds for a sound educational program. As these forms are being prepared, it is hoped that you and the others involved will bear in mind the need to integrate your requests, educationally and financially, with the needs and abilities of the district as a whole.

It is also hoped that you will enlist the services of your teachers, directors, department heads, and custodial and other personnel in arriving at the requests to be submitted. You will also wish to consult with the curriculum coordinator, the school business administrator, the purchasing agent, and the superintendent of buildings and grounds. You may, of course, call on me at any time. This is an excellent way to gain active participation in the development of an educational program and to increase an understanding of why all things cannot be accomplished on a minute's notice or without adequate support from the community. This will mean work for you and others, but the final results should be beneficial to the children of our community. The board of education will also be provided with the professional advice it needs to make sound budgetary decisions.

Attached are two sets of forms prefaced (B) and (W). The (B) forms, (B-2) are the budget request recapitulation forms. You will note that certain information relative to your building such as salaries, fringe benefits, school lunch, etc., which have been prepared by this office are entered on these forms. When you complete the worksheets numbered W-10 through W-15 and have entered the information on the (B) form you will have a complete picture of your building in terms of dollars.

You may find it necessary to use several worksheets to itemize some of the larger request sums.

Please make out all forms in triplicate. One copy should be kept in your office and two copies should be forwarded to ________________________ ______________ no later than January 5, 19__.

To All Principals (Con't.)   September 15, 19__

It will be necessary to discuss your budget with you at various times before the final estimates are completed for the district. Feel free to raise any questions which may come to your mind. As soon as the final budget has been adopted, a set of the (b) forms will be returned to you. The figures in the column headed "Final Appropriations" will be available for expenditure by your school during the next school fiscal year.

Superintendent of Schools

W-10 - OFFICE SUPPLIES

Budget Code 11-A211-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of these standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that new items should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use
	bx.	Bands, Rubber, No. 400, asst'd	$.09		
	bx.	Bands, Rubber, No. 16, 1 oz.	.08		
	ea.	Blotters, desk, green	.21		

W-11 - TRAVEL FOR PRINCIPAL AND STAFF

Budget Code 11-A220-400

Name	Purpose	Tentative Dates	Amount Requested	For Central Office Use

W-12 TEXTBOOKS AND WORKBOOKS

Budget Code: Texts 11-220-398
Workbooks 11-220-300

List below the intentory of each textbook and workbook presently used in your building and the number of additional copies you will need. Where you wish a different book to replace one now being used, list the full information requested on the form and attach a note explaining the reason.

New series	Replacement	Age of books being replaced	No. of Copies		Title and Author	Publisher	Edition or Date of Pub.	Unit Cost	Tot. Cost	For Central Office Use Only
			Inventory	Required						
					Arithmetic, Jones	Prentice-	3rd	$ 2.29	$	
					English, Mason	Ronald Press	1965	2.91		

W-13 - INSTRUCTIONAL SUPPLIES

Budget Code 11-220-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of the standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that a new item should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use
	bx.	Crayon, 12 assorted	$.19		
	rm.	Paper, Construction, 22 x 17, White	3.97		

W-15 - CUSTODIAL SUPPLIES

Budget Code: 11-600-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of these standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that new items should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use
	dz.	Mopheads, 6 oz., cotton	$1.98	$	
	drum	Wax, Carnauba, non-slip, Fuller #11 or eq.	197.50		

B-2 - BUDGET REQUEST RECAPITULATION FORM BUILDING CODE: #11

Budget Code	Expenditure Item	Total Principal's Request	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A211-	Supervision, Principals				
-100	Personal Services				
-200	Equipment				
-300	Supplies and Materials				
-400	Other Expenses				
	Total				
A212-	Supervision, Others				
-100	Personal Services				
-200	Equipment				
-300	Supplies and Materials				
-400	Other Expenses				
-500	Services from Other Districts				
-525	Cooperative Board: Services				
550	Services from Municipalities				
	Total				
A220-	Instruction - Regular Day School				
-100	Personal Services				
-110	Salaries, Certified: ½ Day K				
-111	Salaries, Certified: K-6				
-112	Salaries, Certified: 7-12				
-149	Salaries, Substitutes				
-200	Equipment				

NOTE: Recapitulation form will continue listing items to be reported by individual building in accordance with uniform system of accounting.

APPENDIX B-2

COOPERATIVE BUDGETING WORKSHEETS

CENTRAL OFFICE FORMS

Following are two sets of forms, prefaced (B) and (W), suggested for use by the Central Office. The (B) forms are the budget request recapitulation forms. The (W) series (W-1 through W-9 plus W-14), are the worksheet forms to break down most of the items listed on the (B) forms. The pattern of these forms is the same as suggested for use by individual school principals and the numbers shown after the form prefix complete the numerical sequence of forms needed to compile the district-wide budget.

These forms should be used to determine estimates for items that pertain to central office administration, and do not duplicate estimates obtained from the individual schools. To complete the district budget, it is necessary for the central office to combine the individual school requests and recapitulate them with the data estimated at the central office level. Some combining of estimates for various budget subheadings will be necessary.

The table below indicates the purpose of each worksheet form.

Worksheet Form	Purpose
W-1	Breakdown of Board, Central Office and Other Positions
W-2	Breakdown of Board and Central Office Supplies
W-3	Breakdown of Maintenance
W-4	Breakdown of Transportation and Garage Building
W-5	Breakdown of Insurance
W-6	Breakdown of Debt Service
W-7	Breakdown of Capital Outlay Items
W-8	Breakdown of General Information
W-9	Breakdown of Instructional Positions
W-14	Breakdown of Non-Certified Staff

It is suggested that these forms be made out in duplicate, one copy to be retained by the Central Office and the other copy to be given to the Assistant Superintendent for Business Management or similarly responsible person.

W-1 - BOARDS, CENTRAL OFFICE AND OTHER POSITIONS

List below data for all professionally certified personnel, using the district salary schedules and Salary By-Laws and other Regulations of the Board of Education for the salary request basis. If any person has satisfied a special increment of the schedules, attach a statement of explanation. Special pay for extra work should be shown separately. New brackets before and after their names. Vacant positions should be so designated and requested tentatively at the third step of Schedule A in the case of teacher positions. For others, request at the first step.

New positions should be placed on a separate sheet and brief justification attached for each. No estimated salary should be entered at present for these.

Where a position is part-time, indicate the days per week in the salary column.

Current rates for related salary items are:

Social Security - 4.4% of First $6,600 of Salary
Retirement -17.7% of Salary
Retirement Supplement - .7% of Salary
Health Insurance - Individual - $55.44 per year
Family - $108.00 per year.

Prin. & Ass't. - 11-211-100
Teachers - 11-220-111
Substitutes - 11-220-149

		SALARY AND DISTRICTS SHARE OF RELATED SALARY ITEMS											
NAME	POSITION	SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	FOR CENTRAL OFFICE USE ONLY
TOTALS													

W-2 - BOARD AND CENTRAL OFFICE SUPPLIES

Budget Code 11-A-211-300

List below the quantity of each item you will require for the next school year. It is expected that each building will make use of these standardized materials rather than special order items. However, if you feel that some item has become unsatisfactory or that new items should be added to accomplish the desired results, place appropriate comments on this sheet. Cost factors are the latest available.

Quan.	Unit Pkg.	Description	Unit Price	Est. Cost	For Central Office Use

W-3 - MAINTENANCE

Itemize each request by applicable budget code; e.i.,
Equipment: A600-200
Supplies: A600-300
Contract Labor: A500-440

Budget Code	Itemize each request	Building #11	Building #12	Building #26	Total Estimated Cost
A600-300 A600-440	Change room #3, Bldg. #11 to Science Room by addition of utility lines for gas, electricity and water	$250.00 600.00			$250.00 600.00

W-4 - TRANSPORTATION AND GARAGE BUILDING

The items below cover a comprehensive analysis of transportation costs. The sub-totals indicate where specific types of expenditures should be recapitulated for budgetary purposes. Attach an itemization of all items except personal services.

Budget Code	Item	Present Appropriation	Estimated Cost
A510	Transportation	$	$
-100	Personal Services (From W-1)		
-200	Equipment		
-210	Purchase of Buses		
-300	Supplies and Materials		
-400	Other Expenses		
-451	Private Carrier		
-452	Public Service Corporation		
-500	Services From Other Districts		
-505	Vocational Board		
-525	Cooperative Board		
-550	Services From Municipalities		
=	Sub Total		
A530	Garage Building		
-100	Personal Services (From W-1)		
-200	Equipment		
-300	Supplies and Materials		
-400	Other Expenses		
-500	Services From Other Districts		
-550	Services From Municipalities		
	Sub Total		
	Total Transportation		

W-5 - INSURANCE

Budget Codes:		
	Liability	740-412
	Compensation	740-413
	Other	740-414

Attach to this worksheet a schedule showing the particular type of coverage and the amounts for each building unit of the district. List and total by budget codes.

Budget Code	Type	Coverage	Amount of Coverage	Rate	Expiration Date	Premium Cur. Yr.	Premium Bud. Yr.
						$	$

W-6 - PRINCIPAL AND INTEREST PAYMENTS

Describe each type of payment adequately and group payments according to capital notes for construction buses or other, bond anticipation notes for construction, buses or other and budget notes. Total for each code.

Budget Code	Indebtedness	Current Year		Budget Year	
		Principal	Interest	Principal	Interest
		$	$	$	$

W-7 - CAPITAL OUTLAY

Itemize budget request by the type of expenditure. Total becomes transfer of funds request.

Description	Estimated Cost
	$

W-8 - SUPERVISION, PRINCIPALS SALARIES

GROUP BY BUILDING SUB NUMBER, i.e. #11-A211-100

		SALARY AND DISTRICTS SHARE OF RELATED SALARY ITEMS											
		19__-19__ ACTUAL						19__-19__ ESTIMATED					
NAME	GRADE SUBJECT OR POSITION	SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	FOR CENTRAL OFFICE USE ONLY
TOTALS													

W-9 - SUPERVISION, OTHER - SALARIES

GROUP BY BUILDING SUB NUMBER, i.e. #11-A212-100

NAME	GRADE SUBJECT OR POSITION	SALARY AND DISTRICTS SHARE OF RELATED SALARY ITEMS 19__-19__ ACTUAL						19__-19__ ESTIMATED					FOR CENTRAL OFFICE USE ONLY
		SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	
TOTALS													

W-14 - NON-CERTIFIED STAFF

List below data for all professionally certified personnel, using the district salary schedules and Salary By-Laws and other Regulations of the Board of Education for the salary request basis. If any person has satisfied a special increment of the schedules, attach a statement of explanation. Special pay for extra work should be shown separately. New brackets before and after their names. Vacant positions should be so designated and requested tentatively at the third step of Schedule A in the case of teacher positions. For others, request at the first step.

New positions should be placed on a separate sheet and brief justifications attached for each. No estimated salary should be entered at present for these.

Where a position is part-time, indicate the days per week in the salary column.

Current rates for related salary items are:
Social Security - 4.4% of First $6,600 of Salary
Retirement - 9.3% of Salary
Retirement Supplement - .7% of Salary
Health Insurance - Individual - $55.44 per year
Family - $108.00 per year

Budget Code: 11-600-100

		SALARY AND DISTRICT'S SHARE OF RELATED SALARY ITEMS											
		19__ 19__ ACTUAL						19__ 19__ ESTIMATED					FOR CENTRAL OFFICE USE ONLY
NAME	POSITION	SALARY STEP	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	SALARY	SOC. SEC.	RET.	RET. SUPP.	HEALTH INS.	
TOTALS													

B-1 BUDGET REQUEST RECAPITULATION FORM

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A010-	BOARD OF EDUCATION							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expense							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A020-	District Clerk							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A030-	District Treasurer							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							

B.1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A040-	Tax Collector							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A050-	Auditing Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A060-	Legal Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A070-	District Meeting							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A080-	Census							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	BOARD OF EDUCATION							
A100-	CENTRAL ADMINISTRATION							
A110-	Chief Sch. Administrator							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A110-	Chief Sch. Administrator (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A120-	Curriculum Development and Supervision							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A130-	Business Administration							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A140-	Research							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approved By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A140-	Research (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A150-	Personnel							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A160-	School-Community Relations							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	CENTRAL ADMINISTRATION							
A200-	INSTRUCTION - REGULAR DAY SCHOOL							
A211-	Supervision, Principals							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Building #12	Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A211-	Supervision, Principals (Contd.)							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A212-	Supervision, Others							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
A220-	Teaching							
-100	Personal Services							
-110	Salaries, Certified: ½ Day K							
-111	Salaries, Certified: K-6							
-112	Salaries, Certified: 7-12							
-149	Salaries, Substitutes							
-200	Equipment							
-300	Supplies & Materials							
-398	Textbooks: K-6							
-399	Textbooks: 7-12							
-400	Other Expenses							
-401	Services from School Districts in Other States							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A220-	Teaching (Contd.)							
-500	Services from Other Districts							
-501	Tuition: K-6							
-502	Tuition: 7-12							
-505	Vocational Board							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A280-	Co-curricular Activities							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A281-	Inter-scholastic Athletics							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A291-	Guidance							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A292-	Psychological Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A293-	Attendance Service							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A293-	Attendance Service (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A294-	Health Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
A295-	Social Work Services							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	INSTRUCTION - REGULAR DAY SCHOOL							
A300-	INSTRUCTION - SPECIAL SCHOOLS							
A311-	Supervision, Principals							
-100	Personal Services							
-200	Equipment							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appro-priation
		Building #11	Building #12	Building #26				
A311-	Supervision, Principals (Contd.)							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A312-	Supervision, Others							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A320-	Teaching							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-398	Textbooks							
-400	Other Expenses							
-500	Services from Other Districts							
-501	Tuition to Other School District K-6							
-502	Tuition to Other School District 7-12							
-525	Cooperative Board: Services							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A320-	Teaching (Contd.)							
-550	Services from Municipalities							
	Sub Total							
A391-	Guidance							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	INSTRUCTION - SPECIAL SCHOOLS							
A400-	Community Services							
A410-	Recreation							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A420-	Youth Program							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A420-	Youth Program (Contd.)							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A430-	Civic Activities							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	COMMUNITY SERVICES							
A500-	TRANSPORTATION							
A510-	Transportation							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-451	Private Carrier							
-452	Public Service Corp.							
-500	Services from Other Districts							
-505	Vocational Board							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A530-	Garage Building (Operation and Maintenance)							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
TOTA	Sub Total							
TOTAL -	TRANSPORTATION							
A600-	OPERATION AND MAINTENANCE OF PLANT							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-411	Fire Insurance							
-420	Fuel and Utilities							
-430	Rental							
-440	Contract, Prof. and Technical Services							
-460	Contract, Operation and Maintenance							
-500	Services from Other Districts							
-550	Services from Municipalities							
TOTAL -	OPERATION AND MAINTENANCE OF PLANT							
A700-	UNDISTRIBUTED EXPENSES - SERVICE UNITS							
A710-	Printing and Publishing Unit							
-100	Personal Services							
-200	Equipment							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
		Building #11	Building #12	Building #26				
A710-	Printing and Publishing Unit (Contd.)							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-550	Services from Municipalities							
	Sub Total							
A720-	Data Processing Unit							
-100	Personal Services							
-200	Equipment							
-300	Supplies & Materials							
-400	Other Expenses							
-500	Services from Other Districts							
-525	Cooperative Board: Services							
-550	Services from Municipalities							
	Sub Total							
TOTAL -	SERVICE UNITS							
A700-	UNDISTRIBUTED EXPENSES - EMPLOYEES' BENEFITS							
A730-	Employees' Benefits							
-611	Teachers' Retirement (17.7% x 65-66)							
-612	Teachers' Retirement Supplement							
-613	Employees' Retirement							
-614	Employees' Retirement Supplement							
-615	Social Security							
-616	Health Insurance							
-617	Life Insurance							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Principal's Requests Building #12	Principal's Requests Building #26	Total Principal's Requests	For Central Office Use Only	Submitted for Approval By The Voters	Final Appropriation
A730-	Employees' Benefits (Contd.)							
TOTAL -	EMPLOYEES' BENEFITS							
A700-	UNDISTRIBUTED EXPENSES - INSURANCE							
A740-	Insurance							
-412	Liability							
-413	Compensation Insurance							
-414	Other Insurance							
TOTAL -	INSURANCE							
A700-	UNDISTRIBUTED EXPENSES - UNCLASSIFIED							
A750-	Unclassified							
-526	Coop. Board: Administrative Charge							
-551	Assessments							
-621	Refund of Prior Years' Revenue							
-623	Judgments and Claims							
-624	Bond and Note Issue Expense							
-625	Other Unclassified Expense (Specify)							
-649	Contingent Account							
TOTAL -	UNCLASSIFIED							
A800-	DEBT SERVICE - PRINCIPAL							
A800-	Principal							
-711	Bonds, Capital Notes for Construction							
-712	Bonds, Capital Notes for Buses							
-713	Bonds, Capital Notes for Other							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests Building #11	Building #12	Building #26	Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appropriation
A800-	Principal (Contd.)							
-714	Bond Anticipation Notes for Construction							
-715	Bond Anticipation Notes for Buses							
-716	Bond Anticipation Notes for Other							
-717	Budget, Revenue, and Tax Anticipation Notes							
TOTAL -	PRINCIPAL							
A800-	DEBT SERVICE - INTEREST							
A800-	Interest							
-721	Bonds, Capital Notes for Construction							
-722	Bonds, Capital Notes for Buses							
-723	Bonds, Capital Notes for Other							
-724	Bond Anticipation Notes for Construction							
-725	Bond Anticipation Notes for Buses							
-726	Bond Anticipation Notes for Other							
-727	Budget, Revenue, and Tax Anticipation Notes							
TOTAL -	INTEREST							
A900-	INTER-FUND TRANSFERS							
-810	To Capital Funds							

B-1 BUDGET REQUEST RECAPITULATION FORM (Contd.)

Budget Code	Expenditure Item	Principal's Requests			Total Principal's Requests	For Central Office Use Only	Submitted For Approval By The Voters	Final Appro-priation
		Building #11	Building #12	Building #26				
A900-	INTER-FUND TRANSFERS (Contd.)							
-820	Insurance Recoveries to Capital Funds							
-830	Federal Aid to Capital Funds							
-840	To School Lunch Fund							
-850	To School Store Fund							
-870	To Public Library Fund for Debt Service							
-890	To Federal Aid Fund							
TOTAL -	INTER-FUND TRANSFERS							
TOTAL -	APPROPRIATIONS							

APPENDIX C

A FORMAL PROPOSED BUDGET DOCUMENT

PROPOSED BUDGET*

of the

BOARD OF EDUCATION

of

____
(cite legal name of district)

For The Fiscal Period

July 1, 19__ - June 30, 19__

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* In the case of city school districts, the title "PROPOSED TENTATIVE BUDGET" would be more correct.

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* Rather than have a separate page numbering for this APPENDIX, the normal page numbering sequence of this Handbook has been continued.

(LETTER OF TRANSMITTAL)

To The Honorable Members of the Board of Education:

I herewith submit the statement of educational objectives, the proposed budget estimates, and the supplementary detailed information which you have directed be compiled into a proposed budget document for School District #__, Town(s) of __________________________ for the fiscal period July 1, 19__ - June 30, 19__.

The statement of educational objectives embodies the long range plans of our school program, and the immediate changes which you have incorporated in the financial planning of this proposed budget and other administrative changes you have approved for the forthcoming year. It is in accordance with the draft copy which was read and corrected by the Board at the regularly called meeting on ________________, 19__.

The estimated expenditures have been approved by yourselves at the several regular meetings held during the past few months after careful review of the various requests submitted by staff members and the advisory counsel given by lay citizens of the community and staff members. These are the sums which the voters will be asked to approved at the annual meeting of the district to be held on ____________, _____________, 19__, commencing at _________ P. M. in ______________. They are balanced by the estimated revenues as set forth in accordance with the requirements of the law.

The breakdown of the estimated expenditures into the accounting subclassifications and the detail of further information set forth in the supplementary section of this document are for the purpose of thoroughly analyzing this budget and for indicating the basis upon which the proposed estimates were determined. The budget sub-classification estimates for transportation, textbooks and cafeteria, however, have the further effect of setting forth the maximum amounts which can be spent for these respective items without further approval at a special district meeting, or unless additional expenditures should be ordered by the Commissioner of Education in the event of an appeal.

As your chief executive officer, I am proud to have the opportunity to prepare the final reproduction of this proposed budget which has had such thorough consideration by yourselves. Financial limitations have not permitted the fullest development of our educational objectives. However, these shortcomings are very well known and appreciated by you. I have no doubt that these present deficiencies will be overcome as fast as local conditions permit. I also believe that the cooperative work of the Board, the lay citizens and the members of the school staff have resulted in a budget which is worthy of the wholehearted support of this community.

Respectfully,

(Title)

OUR SCHOOLS AND OUR BUDGET

The annual school budget represents more than a series of a dollars and cents expenditures and a probable tax levy which the people will be called upon to contribute. It is in reality a picture of the educational program which is to be offered to the children and adults of this community. As such, it should be judged by the people in terms of whether the provisions will carry out the desired objectives of our educational system; whether it is extravagant or weak in fulfilling the obligations of certain areas, and whether it provides for an orderly system of transition from the program of the past to the goals we have set for the future.

To assist the people of this community in their analysis of this proposed budget, the Board of Education believes it essential to set forth some of the broad purposes and procedures of our schools and to comment directly on some of the most pertinent provisions included for the coming year.

The Educational Objectives of Our Schools

If the objective of our educational program had to be stated in one succinct sentence, it would be said that it is the preparation for citizenship. This phrase, "preparation for citizenship," embraces more than a word picture of obeying the laws and exercising the right to vote. It covers almost all of the things which we do each day as we live and associate with others. In a true sense it extends beyond the educative years of the teens and really is a proper objective of adulthood too.

Good citizens engage in business or work with the concept of not only improving themselves, but also adding to the welfare of their fellowmen. They live in accordance with an acceptable code of ethics and utilize the power of common consent and action to provide better means by which men may associate together in a free society. They enjoy their leisure time in activities which . . . .

* * *

Your Board of Education is proud to submit this budget to you for the operation and maintenance of your schools and the improvements of the program that is offered in them. We have tried to exercise the utmost of diligence in preparing accurate appraisals of the personnel and supply needs and estimated costs. We have also spent much time weighing in balance the needs of the schools and the economic considerations of the taxpayers - both direct and indirect. We trust that this budget meets with the approval of those who have placed us in office.

Respectfully,

Sam Jones, Board President
Mrs. George Smith
Thomas Elkins
Miss Mary Toms
Frank Cullen

SUMMARY OF THE PROPOSED
1966-67 SCHOOL DISTRICT BUDGET

Expenditures	Budget 1965-66	Proposed 1966-67 Budget	Increase(+) or Decrease(-)
Board of Education	$ 7,125	$ 7,600	$ 475 +
Central Administration	45,800	48,525	2,725 +
Instruction-Regular Day Schools	1,020,350	1,070,750	50,400 +
Instruction-Special Schools	9,500	9,800	300 +
Community Services	4,300	4,600	300 +
Transportation	127,200	132,250	5,050 +
Plant Operation and Maintenance	101,350	111,750	10,400 +
Undistributed Expenses	203,770	221,850	18,080 +
Debt Service	13,500	33,500	20,000 +
Inter-fund Transfers	14,000	14,000	-0- +
Total Expenditures	$1,546,895	$1,654,625	$107,730 +
Planned Balance, June 30, 1967	154,690	165,463	10,773 +
Total Necessary Budget Provision	$1,701,585	$1,820,088	$118,503 +
Revenue			
Anticipated Cash Balance	$ 143,582	$ 154,690	$ 11,108 +
State Aid (Formula)	1,018,803	1,061,098	42,295 +
Federal Aid - Various	26,350	39,300	12,950 +
Miscellaneous Taxes	41,250	42,500	1,250 +
Tuition	4,600	4,900	300 +
Sundry Receipts	18,700	19,300	600 +
Total Other Than Local Taxes	$1,253,285	$1,321,788	$ 68,503 +
Amount to be Raised by Tax	448,300	498,300	50,000 +
Total Revenue	$1,701,585	$1,820,088	$118,503 +
Estimated Tax Rate Per $1,000 of True Valuation	$13.2782	$14.6159	$1.3377 +
Estimated Tax Rates Per $1,000 of Assessed Valuation-			
Lakeside	51.0877	56.2150	5.1273 +
Southshore	55.8195	61.4688	5.6493 +

Special Propositions

Proposition #1. Approval of the School District Budget

Pupil Enrollment by Grade Level
October Each Year

School Year	Kindergarten	Grades 1-6	Grades 7-12	Total Enrollment	Annual Change	
					Number	Percent
1955	91	686	518	1,295	--	--
1956	94	710	536	1,340	45	3.47
1957	97	728	550	1,375	35	2.61
1958	100	746	563	1,409	34	2.47
1959	112	843	636	1,591	182	12.91
1960	124	930	702	1,756	165	10.37
1961	141	1,058	799	1,9988	242	13.78
1962	151	1,139	860	2,150	152	7.60
1963	159	1,196	903	2,258	108	5.02
1964	162	1,225	925	2.312	54	2.39
1965	171	1,286	971	2,428	116	5.01
1966 (*)	176	1,322	998	2,496	68	2.80

(*) Estimated

FINANCIAL DATA

Budget	1964-65 Actual	1965-66 Estimated	1966-67 Proposed
True Valuations			
Town of Lakeside	$18,387,050	$18,569,100	$18,751,150
Town of Southshore	15,043,950	15,192,900	15,341,850
Total	$33,431,000	$33,762,000	$34,093,000
Assessed Valuations			
Town of Lakeside	$4,780,635	$ 4,827,966	$ 4,875,299
Town of Southshore	3,577,117	3,612,534	3,647,951
Total	$8,357,750	$ 8,440,500	$ 8,523,250
School Tax Rate/$1000 of Assessed Valuation			
Town of Lakeside	$48.1244	$51.0877	$56.2150*
Town of Southshore	52.6219	55.8195	61.4688*
School Tax Rate/$1000 on True Valuations			
Lakeside	$12.5123	$13.2782	$14.6159
Southshore	12.5123	13.2782	14.6159

*These 1966-67 tax rates constitute estimates only. They may change as various budget proposals are altered and also in line with the accuracy of the estimates made of the taxable valuation that will be available for school tax purposes.

Pupil-Unit Data

School Year	WADA (Pupil Units)	Assessed Valuation per Pupil	Full Valuation per Pupil	Budgeted Expenditure per Pupil	Local Tax Levy per Pupil
1955-56	1280	4492	20,650	381	102
1956-57	1301.2	4365	20,010	410	111
1957-58	1361.7	4210	19,315	462	124
1958-59	1392.0	4096	18,597	497	134
1959-60	1531.3	3941	17,998	532	144
1960-61	1697.9	3870	17,309	575	155
1961-62	1906.5	3903	16,730	601	162
1962-63	2093.0	3821	15,671	639	172
1963-64	2201.7	3758	15,033	675	182
1964-65	2275.0	3674	14,695	694	187
1965-66(*)	2389.9	3532	14,127	712	188
1966-67(*)	2401.0	3550	14,199	758	208

(*) Estimated

Analysis of Budgeted Staff Positions: Professional

		Present Staff	New Positions	Proposed 1966-67 Staff
A110	Superintendent of Schools	1		1
	Admin. Assistant		+ 1	1
A120	Asst. Supt. - Elementary	1		1
A130	Asst. Supt. - Business	1		1
	Admin. Assistant	1		1
A211	Principals	4		4
	Asst. Principals			
A212	Director Pupil Personnel	1		1
	Co-ordinator Audio-Visual			
A220	Teachers: K-6	59	+ 3	62
	Teachers: 7-12	53	+ 8	61
A291	Guidance Counselors	3	+ 1	4
A292	Psychologists	1		1
A293	Attendance Officers	1		1
A294	Nurse-Teachers	5		5
	Dental Hygienists	-	+ 1	1
	Speech Therapists	1	+ 1	2
	TOTAL PROFESSIONAL STAFF	132	+ 15	147

1965-66 Professional Staff per thousand WADA: 54.3

1966-67 Professional Staff per thousand WADA: 58.8

Analysis of Budgeted Staff Positions: Non-Professional

		Present Staff	New Positions	Proposed 1966-67 Staff
A020	District Clerk	1		1
A030	District Treasurer	1		1
A110	Secretarial-Supt. Office	2		2
A120	Secretarial-Elem. Supervision	1		1
A130	Secretarial-Business Office	4		4
A150	Secretarial-Personnel Office	1		1
A160	School-Community Relations	1		1
A211	Secretarial-Principals	4	+ 1	5
A212	Secretarial-Pupil Personnel	1		1
A220	Library Clerks	2		2
	Library Processing Clerks	5	+ 1	6
	Teacher Aides	5	+ 1	6
	Playground/Lunchroom Aides, PT	12	+ 3	15
A291	Secretarial-Guidance	1		1
A293	Secretarial-Attendance	1		1
A294	Nurse Clerks	2		2
A500	Bus Driver	28	+ 4	32
A600	Supt. Bldgs. & Grounds	1		1
	Head Custodians	5		5
	Custodians	20	+ 2	22
	Matrons	3		3
	Cleaners	15	+ 2	17
	Maintenance Men	4	+ 2	6
	Groundsmen	4		4

		Present Staff	New Positions	Proposed 1966-67 Staff
C100	School Lunch Manager	1		1
	Secretarial-School Lunch	1		1
	Cook-Managers	6		6
	Asst. Cooks	9		9
	Food Service Helpers	22		22
	TOTAL NON-PROFESSIONAL STAFF	163	+ 16	179

3.131

CENTRAL SCHOOL DISTRICT NO. 1
NEW YORK

TEACHERS BASE SALARY SCHEDULE
EFFECTIVE JULY 1, 1966

	A	B	C	D	E	F	G	H	I
		BA	BA+15	MA BA+30	MA+15 BA+60	MA+30	MA+45	MA+60	Earned Doctorate
Step									
1	$ 4900	$ 6000	$ 6200	$ 6600	$ 6900	$ 7200	$ 7500	$ 7800	$ 8100
2	5100	6250	6450	6850	7150	7450	7750	8050	8350
3	5300	6500	6700	7000	7400	7700	8000	8300	8600
4	5600	6750	6950	7350	7650	7950	8250	8550	8850
5	5800	7000	7200	7600	7900	8200	8500	8800	9100
6	6000	7260	7460	7860	8160	8460	8760	9060	9360
7	6200	7560	7760	8160	8460	8760	9060	9360	9660
8	6400	7920	8120	8520	8820	9120	9420	9720	10020
9	6600	8280	8480	8880	9180	9480	9780	10080	10380
10	6800	8640	8840	9240	9540	9840	10140	10440	10740
11		9000	9200	9600	9900	10200	10500	10800	11100
12		9360	9560	9960	10260	10560	10860	11160	11460
13		9720	9920	10320	10620	10920	11220	11520	11820
14		10140	10340	10740	11040	11340	11640	11940	12240
15		10560	10760	11160	11460	11760	12060	12360	12660
16		10980	11180	11580	11880	12180	12480	12780	13080
17		11400	11600	12000	12300	12600	12900	13200	13500
18	aft. 25 yrs.	11900	12100	12500	12800	13100	13400	13700	13000
19	aft. 30 yrs.	12400	12600	13000	13300	13600	13900	14200	14500

A - Non-degree and/or temporary certification
B-I - Degree and Certification
All hours are semester hours after receipt of degree.
Additional $200 upon appointment for tenure

THE PROPOSED BUDGET

- IN DETAIL

Summary of Major Function:

000 Board of Education

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A010	Board of Education	2,225	2,225	2,500
A020	District Clerk	925	1,025	1,125
A030	District Treasurer	1,025	1,025	1,125
A040	Tax Collector	1,405	1,405	1,405
A050	Auditing Services	- 0 -	1,000	1,000
A060	Legal Services	200	200	200
A070	District Meeting	50	50	50
A080	Census	195	195	195
		6,025	7,125	7,600

This section of the budget deals with the Board of Education's "overhead." Certain provisions are mandated by Law; others are required so that the general administration of the district may be adequately carried out.

DETAILED LINE ITEM STATEMENT
OF PROPOSED EXPENDITURES

Code A000	Board of Education		Proposed Amount
A010-200	Equipment	$ 600	$
-300	Supplies and Materials		
	Postage	550	
	General Supplies	700	
-400	Other		
	Travel of Board Members	400	
	Membership-School Boards Association	250	
	Sub-Total - A010		2,500
A020-	District Clerk		
-100	Salary of Clerk	900	
-300	Supplies and Materials		
	Postage	125	
	General Supplies	100	
	Sub-Total - A020		1,125
A030-	District Treasurer		
-100	Salary of Treasurer	1,100	
-300	Supplies and Materials		
	Postage	75	
-400	Bond	50	
	Sub-Total - A030		1,125

Code A000	Board of Education (cont.)		Proposed Amount
A040-	Tax Collector		$
-100	Salary of Collector	$1,000	
-300	Supplies and Materials		
	Postage	250	
	Printing of Tax Bills	145	
-400	Bond	50	
	Sub-Total - A040		1,405
A050-400	Auditing Services - Fee		1,000
A060-400	Legal Services - Fee		200
A070-	District Meeting		
-400	Printing Notices	30	
	Rental of Voting Machines	20	
	Sub-Total - A070		50
A080-	Census		
-100	Personal Service	150	
-300	Supplies and Materials (census cards and office supplies)	45	
	Sub-Total - A080		195
	TOTAL A000 BOARD OF EDUCATION		$7,600

Summary of Major Function:

100 Central Administration

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A110	Superintendent of Schools	19,750	20,300	22,125
A120	Curriculum Development and Supervision	2,300	2,500	2,700
A130	Business Administration	15,000	16,400	16,800
A140	Research	1,300	1,500	1,500
A150	Personnel	3,400	3,600	3,900
A160	School-Community Relations	1,500	1,500	1,500
		43,250	45,800	48,525

The cost of the overall administration and supervision of the instructional program and general operation of the school system are contained here.

			Proposed Amount
			$
Code A100-	Central Administration		
A110-			
-100	Salaries	$19,000	
-300	Supplies and Materials		
	Postage	125	
	Miscellaneous Office	2,100	
-400	Other		
	Memberships (AASA)	50	
	Travel	850	
	Sub-Total A100		22,125
A120-	Curriculum Development and Supervision		
-100	Salary-Part-Time Director (see exhibit 1)	1,000	
-300	Supplies and Materials	1,200	
-400	Other		
	Books	300	
	Travel	200	
	Sub-Total A120		2,700
A130-	Business Administration		
-100	Salaries	13,000	
-200	Equipment	200	
-300	Supplies and Materials	3,300	
-400	Other		
	Travel Within District	225	
	Travel S.B.O. Meeting	175	
	Sub-Total A130		16,800

Code			Proposed Amount
Code A100- Central Administration (cont.)			$
A140-	Research		
-300	Supplies and Materials		1,500
A150-	Personnel Services		
-300	Supplies and Materials	$ 450	
-400	Travel of district personnel-recruiting trips	1,200	
	Travel of potential teachers to district for interview	2,000	
	Indoctrination Meeting		
	Notices, Invitations, Materials	75	
	Luncheon	175	
	Sub-Total A150		3,900
A160-	School-Community Relations		
-300	Supplies and Materials		
	Postage	300	
	Quarterly Newsletter	1,200	
	Sub-Total A160		1,500
	TOTAL A100 CENTRAL ADMINISTRATION		$48,525

Summary of Major Function:

200 Instruction - Regular Day Schools

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A211	Supervision, Principals	55,100	57,750	58,750
A212	Supervision, Others	9,200	9,500	9,800
A220	Teaching	842,844	861,460	908,050
A280	Co-curricular Activities	2,940	3,100	3,100
A281	Interscholastic Athletics	8,500	9,000	9,000
A291	Guidance	25,500	26,500	27,000
A292	Psychological Services	19,950	20,950	21,250
A293	Attendance Services	450	650	650
A294	Health Services	26,840	27,740	29,150
A295	Social Work Services	3,450	3,700	4,000
		994,774	1,020,350	1,070,750

This, the most important part of our budget, includes the expenditures necessary to maintain and improve the education of our children in the classroom and to see to their general health, welfare and extra-curricular activities such as interscholastic sports, yearbook, band, choir, etc.

Code A200	Instruction-Regular Day School		Proposed Amounts
A211-	Supervision Principals		$
-100	Personal Services	$ 55,950	
-200	Equipment	300	
-300	Supplies and Materials	1,700	
-400	Other		
	Travel	750	
	Meetings	50	
	Sub-Total A211		58,750
A212-	Supervision Others		
-100	Personal Services	8,800	
-300	Supplies & Materials	1,000	
	Sub-Total A212		9,800
A220-	Teaching		
-100	Personal Services	10,500	
-200	Equipment	3,700	
-300	Supplies and Materials	19,300	
-400	Other		
	Travel	2,000	
-111	Salaries K-6	401,300	
-112	Salaries 7-12	436,450	
-149	Salaries, Substitutes (300 days @ $26)	7,800	
-398	Textbooks	27,000	
	Sub-Total A220		908,050
A280-	Co-Curricular Activities		
-100	Personal Services	600	
-300	Supplies and Materials		
	Student Newspaper (Contract Printing)	1,800	

Code A200	Instruction-Regular Day School (cont.)		Proposed Amounts
A280-	Co-Curricular Activities (cont.)		$
	Band (music)	$ 700	
	Sub-Total A280		3,100
A281-	Inter-Scholastic Athletics		
-100	Personal Services	3,900	
-300	Supplies and Materials		
	Football Uniforms	1,200	
	Basketball Uniforms	900	
	Footballs, baseballs, etc.	3,000	
	Sub-Total A281		9,000
A291-	Guidance		
-100	Personal Services	25,550	
-300	Supplies and Materials		
	Office	500	
	Testing Materials	650	
-400	Travel	300	
	Sub-Total A291		27,000
A292-	Psychological Services		
-100	Personal Services	20,450	
-300	Supplies and Materials		
	Office	300	
	Testing Materials	500	
	Sub-Total A292		21,250

Code A200	Instruction-Regular Day School (cont.)		Proposed Amounts
A293-	Attendance Services	$	$
-100	Personal Services	550	
-300	Supplies and Materials	100	
	Sub-Total A293		650
A294-	Health Services		
-100	Personal Servicess	28,200	
-300	Supplies and Materials	625	
-500	Services From Other Districts		
	Catholic Central High School (108 stud. @ 2.50)	270	
	LaSalle Institute (22 stud. @ 2.50)	55	
	Sub-Total A294		29,150
A295-	Social Work Services		
-100	Personal Services	3,450	
-300	Supplies and Material	100	
-400	Other		
	Travel within District @ 9¢ per mile	450	
	Sub-Total A295		4,000
	TOTAL A200 INSTRUCTION-REGULAR DAY SCHOOL		$1,070,750

Summary of Major Function:

300 Instruction - Special Schools

	1964-65 Actual	1965-66 Budget	1966-67 Proposed
Adult Education Program	3,600	3,600	3,800
Summer School Program	5,700	5,900	6,000
	9,300	9,500	9,800

This part of the budget records the expenses necessary for teaching and supervision services, equipment and supplies to maintain our adult education and summer school programs.

Code A300 Instruction Special Schools			Proposed Amount
A311-	Supervision Principals		$
-100	Personal Services	$ 300	
-300	Supplies and Materials	100	
	Sub-Total A311		400
A312-	Supervision Others		
-100	Personal Services	150	
	Sub-Total A312		150
A320-	Teaching		
-100	Personal Services	8,600	
-300	Supplies and Materials	350	
	Sub-Total A320		8,950
A391-	Guidance		
-100	Personal Services	300	
	Sub-Total A391		300
	TOTAL A300-INSTRUCTION SPECIAL SCHOOLS		$9,800

Summary of Major Function.

400 Community Services

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A410	Recreation	2,525	2,600	2,850
A420	Youth Program	1,000	1,200	1,200
A430	Civic Activities	475	500	550
		4,000	4,300	4,600

Included here are the expenses of our summer recreational baseball program; the district's participation in the State Division of Youth Recreational Program; and the use of our facilities by the P.T.A. and the United Nations Forum.

Code A400 Community Service			Proposed Amount
A410-	Recreation (summer baseball program)		$
-100	Personal Services	$1,500	
-300	Supplies & Materials (baseball equipment)	915	
-400	Other		
	Travel of Team (3 cars @ 500 mi. x .09¢)	135	
	Umpires	300	
	Sub-Total A410		2,850
A420-	Youth Program		
-400	Other		
	Contribution to Town Recreational Program	1,200	
	Sub-Total A420		1,200
A430-	Civic Activities		
-100	Personal Services	550	
	Sub-Total A430		550
	TOTAL A400 COMMUNITY SERVICE		$4,600

Summary of Major Function:

500 - Transportation

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A510	Transportation	108,950	116,450	121,150
A530	Garage	10,150	10,750	11,100
		119,100	127,200	132,250

The funds necessary to operate, maintain, procure and store our transportation equipment is recorded here with the exception of expenses in connection with community service programs and the cost of employees retirement and health insurance programs.

Code A500 Transportation

Code	Item		Proposed Amount
A510-	Transportation		$
-100	Personal Service	$86,300	
-300	Supplies and Materials		
	Fuels and Utilities	250	
	Bus Repair Parts	2,050	
	Gasoline	7,000	
	Oil	1,050	
-210	Purchase of Buses (2 on annual replacement basis)	15,000	
-400	Insurance	1,700	
-451	Cost of Private Carrier (daily round trip to Albany Academy)	4,300	
-504	Cooperative Board Services (transportation provided by BOCES for special class)	3,500	
	Sub-Total A510		121,150
A530-	Garage Building		
-100	Personal Service	7,200	
-200	Equipment (see Exhibit 10)	2,700	
-300	Supplies and Materials	1,200	
	Sub-Total A530		11,100
	TOTAL A500 TRANSPORTATION		$132,250

Summary of Major Function:

600 - Plant Operation and Maintenance

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A600	Personnel, Supplies and Equipment	60,751	63,086	69,372
A600-411	Fire Insurance	1,814	1,814	2,128
A600-421	Fuel and Utilities	28,450	28,450	38,450
A600-430	Rentals	8,735	8,000	1,800
		99,750	101,350	111,750

The cost of maintaining our facilities and the rental of temporary classrooms is contained in this section.

Code A600 Operation and Maintenance of Plant			Proposed Amount
A600-			$
-100	Personal Services (See Exhibit 2)	$60,772	
-200	Equipment (See Exhibit 10)	3,700	
-300	Supplies and Materials (See Exhibit 9)	4,900	
-411	Fire Insurance (See Exhibit 11)	2,128	
-421	Fuels and Utilities	38,450	
-430	Rentals (1 Portable Classroom)	1,800	
	TOTAL A600 OPERATION AND MAINTENANCE OF PLANT		$111,750

Summary of Major Function:

700 - Undistributed Expenses

		1964-65 Actual	1965-66 Budget	1966-67 Proposed
A710	Printing and Publishing	6,200	6,500	6,800
A720	Data Processing	20,400	20,950	21,350
A730	Employee Benefits	108,594	169,514	186,304
A740	Insurance	6,632	6,806	7,396
		141,826	203,770	221,850

Included in this section of the budget are the expenses for retirement, health and life insurance programs; the district's share of social security; liability and compensation insurance (except that which is applicable to transportation); printing; and, data processing.

Code A700 Undistributed Expenses			Proposed Amount
A710-	Printing and Publishing		$
-100	Personal Service (See Exhibit 2)	$ 5,100	
-300	Supplies and Materials (See Exhibit 4)	1,700	
	Sub-Total A710		6,800
A720-	Data Processing		
-100	Personal Service (See Exhibit 2)	16,250	
-300	Supplies and Materials (See Exhibit 4)	1,900	
-400	Other		
	Rental of Equipment	3,200	
	Sub-Total A720		$21,350
A730-	Employee Benefits (See Exhibit 6)		
-611	Teachers Retirement	91,350	
-612	Teachers Retirement Supplement	7,020	
-613	Employees Retirement	41,229	
-614	Employees Retirement Supplement	5,105	
-615	Social Security	33,750	
-616	Health Insurance	7,850	
	Sub-Total A730		$186,304
A740-	Insurance (See Exhibit 11)		
-412	Liability	2,175	
-413	Compensation	5,221	
	Sub-Total A740		$ 7,396
	TOTAL A700 UNDISTRIBUTED EXPENSES		$221,850

Summary of Major Function:

800 - Debt Service

	1964-65 Actual	1965-66 Budget	1966-67 Proposed
Capital Notes for Construction			
Principal	3,000	1,000	15,000
Interest	400	100	18,000
Bond Anticipation Note Interest	2,100	12,100	- 0 -
Tax Anticipation Notes Interest	300	300	500
	5,800	13,500	33,500

This section contains the principal and interest cost on the bonded debt of the district. These annual payments are made in accordance with the legal schedules set forth at the time the bonds were sold and are not susceptible to change.

Code A800 Debt Service (See Exhibit 15)			Proposed Amount
A800-711	Principal, Capital Notes for Construction	$15,000	$
-721	Interest, Capital Notes for Construction	18,000	
-727	Interest, Tax Anticipation Notes	500	
	TOTAL A800 DEBT SERVICE		$33,500

Summary of Major Function:

900 - Interfund Transfers

	1964-65 Actual	1965-66 Budget	1966-67 Proposed
To School Lunch Fund	12,000	14,000	14,000

The funds provided by this transfer cover the balance necessary to operate the school lunch program over and above the fees charged the student.

Code A900 Interfund Transfers	Proposed Amount
A900-840 School Lunch Fund (Aid for 300 students x 180 Lunches @ 25.9¢ rounded)	$14,000

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